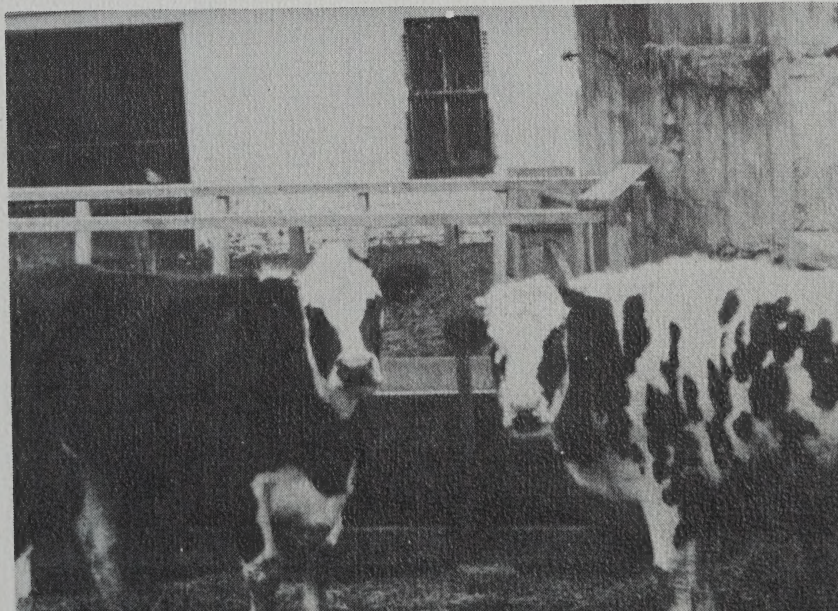


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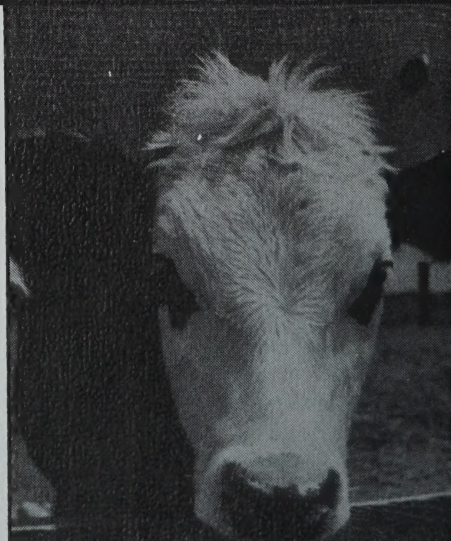


NEW ENGLAND AGRICULTURE

ANNUAL REPORT 1979



1979



MERRIMACK COUNTY ANNUAL REPORT

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Report of the
MERRIMACK COUNTY COMMISSIONERS

-1-



Albert M. Ayotte, Franklin
Edna C. McKenna, Concord
Peter J. Spaulding, Hopkinton

January 1, 1979 - December 31, 1979

Comprising those of the
Commissioners, County
Treasurer, Clerk of the
Court, Sheriff, County
Attorney, Nursing Home
Administrator, Corrections
Superintendent, Farm,
Auditors and County
Affiliated Agencies

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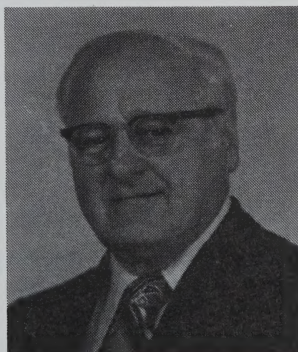
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Cover Photo
Merrimack County Farm
Photos by James Flynn



1979 COUNTY OFFICERS: (left to right) Albert M. Ayotte, Ronald D. Daniels Jr., Sheriff; Kathleen M.R. Guay, Register of Deeds; David Immen, County Attorney; Marjorie Gatherium, Deputy Register of Deeds; Commissioner Edna C. McKenna; Honorable Donald W. Cushing, Judge of Probate; Carol E. Ingraham, Register of Probate; Commissioner Peter J. Spaulding, Chairman, Board of Commissioners; Register of Probate, Patricia Fraser.



*Laurent J. Boucher
Treasurer*

MERRIMACK COUNTY REPORT

MERRIMACK COUNTY OFFICERS
1979 - 1980

** Elected Officials

COMMISSIONERS

- ** Albert A. Ayotte..... Franklin
** Edna C. McKenna..... Concord
** Peter J. Spaulding..... Hopkinton

TREASURER

- Norma Blanchard, 12/78 - 1/79..... Bow
** Laurent J. Boucher..... Hooksett

ADMINISTRATOR

- Rodney E. Tenney..... Concord

ATTORNEY

- ** David W. Immen..... Concord

REGISTER OF DEEDS

- ** Kathleen M. Roy Guay..... Concord

REGISTER OF PROBATE

- ** Carol E. Ingraham..... Concord

SHERIFF

- ** Ronald D. Daniels, Jr..... Hopkinton

JUDGE OF PROBATE

- Honorable Donald W. Cushing..... Franklin

MEDICAL REFEREES

- Robert J. Morin, M.D..... Franklin
Paul S. Shaw, M.D..... Concord

COMMISSIONER TO PERFORM
THE DUTIES OF CLERK

- John M. Safford..... Manchester

MERRIMACK COUNTY NURSING HOME

ADMINISTRATOR. Robert F. Lethbridge, Boscawen
ASST. ADMINISTRATOR Mary E. Jelley, RN., Concord
HOME PHYSICIAN Robert J. Morin, M.D., Franklin
ASST. PHYSICIAN. G. Vincent Ryan, Franklin
CHAPLAINS. Rev. Paul Lyons, Northfield
Fr. Paul Morrisette, Franklin
Fr. Daniel LaMothe, Franklin
FARM MANAGER. Walter R. Lampron, Boscawen

MERRIMACK COUNTY CORRECTIONS DEPARTMENT

ADMINISTRATOR. William R. Potter, Penacook

MERRIMACK COUNTY WELFARE DEPARTMENT

SUPERVISOR Mary D. Osgood, Pittsfield

MERRIMACK COUNTY DEPARTMENT
OF EMPLOYMENT AND TRAINING

ADMINISTRATOR. Russell W. Robinson, Bow

MERRIMACK COUNTY COOPERATIVE EXTENSION

COORDINATOR Virginia E. Clark, Hopkinton

MERRIMACK COUNTY REPORT

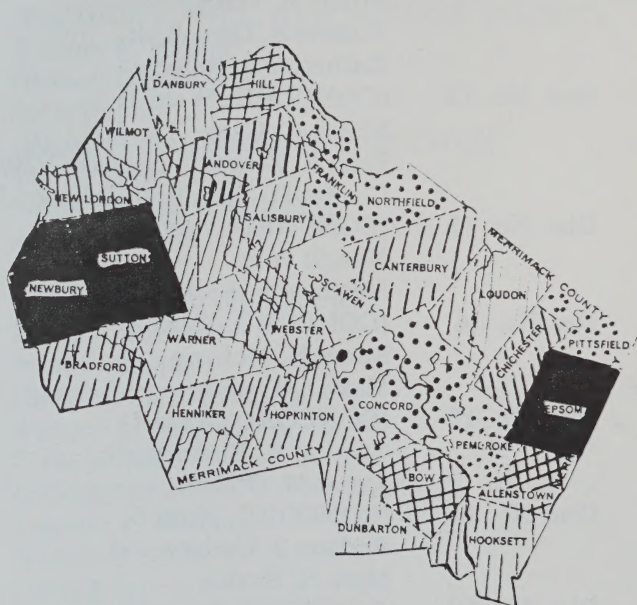
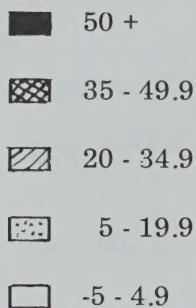
1979 - 1980

MERRIMACK COUNTY DELEGATION

- Dist. No. 1 (DANBURY, HILL, NEW LONDON, WILMOT)
William F. Kidder
Hannah C. Clements
John Rayno
- Dist. No. 2 (BRADFORD, NEWBURY, SUTTON)
James V. Bibbo, Jr.
- Dist. No. 3 (HENNIKER, WARNER)
Avis B. Nichols
Jane Holliday
- Dist. No. 4 (HOPKINTON, WEBSTER)
David B. Packard
Irene J. Shepard
- Dist. No. 5 (BOW, DUNBARTON)
William L. Roberts
Peter M. Stio
- Dist. No. 6 (HOOKSETT)
Laurent J. Boucher
Arthur J. Locke
Doris Riley
- Dist. No. 7 (ALLENSTOWN, PEMBROKE)
Edward J. Allgeyer
Edgar G. Bellerose
Mark M. Bodi
Robert E. Ploude
- Dist. No. 8 (EPSOM, PITTSFIELD)
Kenard F. Ayles
Kenneth E. Stockman
- Dist. No. 9 (CANTERBURY, CHICHESTER, LOUDON)
John O. Cate
Edwin L. Waters
- Dist. No. 10 (BOSCAWEN, NORTHFIELD)
James M. Colby
Gloria M. Randlett
Rickey A. Trombly
- Dist. No. 11 (ANDOVER, SALISBURY)
James A. Humphrey
- Dist. No. 12 (FRANKLIN, Ward 1)
Rudolph G. Labranche

- Dist. No. 13 (FRANKLIN, Wards 2 & 3)
Stuart B. Trachy
Eugene S. Daniell, Jr.
Katherine J. Ralph
- Dist. No. 14 (CONCORD, Ward 1)
Milton A. Cate
Peter R. Selway - resigned 7/20/79
Charles D. Vitagliano - elected 11/21/79
- Dist. No. 15 (CONCORD, Ward 2)
Newell Paire
Matthew S. Epstein
- Dist. No. 16 (CONCORD, Ward 3)
Susan N. McLane
Max D. Wiviott
- Dist. No. 17 (CONCORD, Ward 4)
Gordon R. Blakney, Jr.
James M. O'Neill
- Dist. No. 18 (CONCORD, Ward 5)
Barbara J. Underwood
Mark H. Stokes
- Dist. No. 19 (CONCORD, Ward 6)
Ernest J. Valliere
Emmanuel T. Brochu - elected 11/21/79
Maura Carroll
- Dist. No. 20 (CONCORD, Ward 7)
Richard D. Hill
Harold L. Rice
- Dist. No. 21 (CONCORD, Ward 8)
Eleanor Mitchell
Gerald R. Smith

MERRIMACK COUNTY POPULATION CHANGE * % 1970 - 1978 (estimated)



| TOWN | 1978 | 1970 | % Chg. | TOWN | 1978 | 1970 | % Chg. |
|------------|--------|--------|-----------|------------|-------|-------|-----------|
| Allenstown | 4,097 | 2,732 | 49.9 | Hill | 667 | 450 | 48.2 |
| Andover | 1,514 | 1,138 | 33.0 | Hooksett | 7,398 | 5,564 | 33.0 |
| Boscawen | 3,028 | 3,162 | -4.2 | Hopkinton | 3,930 | 3,007 | 30.7 |
| Bow | 3,638 | 2,479 | 46.8 | Loudon | 2,529 | 1,707 | 32.3 |
| Bradford | 880 | 679 | 29.6 | Newbury | 900 | 509 | 76.8 |
| Canterbury | 1,175 | 895 | 31.3 | New London | 2,984 | 2,236 | 33.5 |
| Chichester | 1,365 | 1,083 | 26.0 | Northfield | 2,631 | 2,193 | 20.0 |
| Concord | 32,074 | 30,022 | 6.8 | Pembroke | 4,729 | 4,261 | 11.0 |
| Danbury | 658 | 489 | 34.6 | Pittsfield | 2,839 | 2,517 | 12.8 |
| Dunbarton | 1,102 | 825 | 33.6 | Salisbury | 780 | 589 | 32.4 |
| Epsom | 2,280 | 1,469 | 55.2 | Sutton | 1,039 | 642 | 61.8 |
| Franklin | 7,662 | 7,292 | 5.1 | Warner | 1,889 | 1,441 | 31.1 |
| Henniker | 2,840 | 2,348 | 21.0 | Webster | 903 | 680 | 32.8 |
| | | | | Wilmot | 623 | 516 | 20.7 |

(*Office of Comprehensive Planning)

MINUTES OF THE MERRIMACK COUNTY DELEGATION

Merrimack County Delegation
County Administration Building
Concord, N.H.

March 5, 1979

The Merrimack County Delegation met at the County Administration Building. Those present were: Hannah C. Clements, William F. Kidder, James V. Bibbo, Jr., Avis B. Nichols, Jane Holliday, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurent J. Boucher, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark M. Bodi, Robert E. Plourde, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, James M. Colby, Gloria M. Randlett, James A. Humphrey, Rudolph G. Labranche, Stuart D. Trachy, Eugene S. Daniell, Jr., Milton A. Cate, Peter R. Selway, Newell J. Paire, Matthew S. Epstein, Susan McLane, Max D. Wiviott, Gordon R. Blakeney, Jr., James M. O'Neill, Barbara J. Underwood, Mark H. Stokes, Ernest J. Valliere, Maura Carroll, Richard D. Hill, Harold L. Rice, Eleanor Mitchell.

An election was called to fill the vacancy on the Executive Committee created when Rep. Laurent Boucher resigned to become county treasurer. Representatives Edward Allgeyer, Stuart Trachy and Jane Holliday were nominated to fill the vacancy. Rep. Edward Allgeyer was elected by secret ballot.

Rep. Milton Cate moved that the budget for Merrimack County as recommended by the Executive Committee be accepted.

Seconded by Rep. Humphrey.

Rep. Plourde moved to amend the budget by adding \$10,600 to the Community Action Program budget. He further moved that a second line be inserted in the budget, specifying that the additional \$10,600 be used for the transportation program.

Seconded by Rep. Daniell.

Rep. Milton Cate moved to amend the motion: that a sum of money for Community Action transportation be taken out of the Contingency fund, said sum to be reviewed by the Executive Committee.

Seconded by Rep. Underwood.

Rep. Plourde said for a roll call. MOTION CARRIED 32 - 7

YEAS: Hannah C. Clements, Avis B. Nichols, David B. Packard, Irene J. Shepard, Jaurent J. Boucher, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark M. Bodi, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, James M. Colby, Gloria M. Randlett, James A. Humphrey, Rudolph G. Labranche, Stuart D. Trachy, Milton A. Cate, Peter R. Selway, Newell J. Paire, Matthew S. Epstein, Gordon R. Blakeney, Jr., James M. O'Neill, Barbara J. Underwood, Ernest J. Valliere, Maura Carroll, Richard D. Hill, Harold L. Rice, Eleanor Mitchell, James V. Bibbo, Jr.

NAYS: Jane Holliday, Peter M. Stio, Robert E. Plourde, Eugene S. Daniell, Jr., Susan McLane, Max D. Wiviott, Mark H. Stokes

Rep. Bodi moved the amendment be accepted as amended.

Seconded by Rep. Milton Cate. MOTION CARRIED

Rep. Shepard moved that the sum of \$4,000 be added to the Community Service Council budget, said sum to be used for their referral service and proposed Watts line.

Seconded by Rep. McLane. MOTION CARRIED

Rep. Epstein moved that the salary for the County Attorney be made retroactive to January 1, 1979. Seconded by Rep. McLane MOTION CARRIED

Rep. Wiviott moved that Sheriff's salary be increased to \$21,000.

Seconded by Rep. Hill . MOTION FAILED 1 - 25

YEAS: Jane Holliday, Irene J. Shepard, Peter M. Stio, Robert E. Plourde, Stuart D. Trachy, Newell Paire, Max D. Wiviott, Ernest J. Valliere, Richard D. Hill, Eleanor Mitchell, Kenard F. Ayles.

NAYS: Hannah C. Clements, James V. Bibbo, Jr., Avis B. Nichols, David B. Packard, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark B. Bodi, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, James M. Colby, Gloria M. Randlett, James A. Humphrey, Rudolph Labranche, Eugene S. Daniell, Jr., Milton A. Cate, Matthew S. Epstein, Susan McLane, Gordon R. Blakeney, James M. O'Neill, Barbara J. Underwood, Mark H. Stokes, Maura Carroll, Harold L. Rice.

Resolution Relative to Merrimack County Corrections

Whereas, the present facility housing the County Jail and House of Corrections is inadequate and unsafe; and

Whereas, the plans for a new facility may not be the most effective or efficient solution to the existing problem; and

Whereas, alternatives to incarceration and the development of a more comprehensive approach may prove to be less costly and more effective;

It is hereby resolved that:

1. The decision on a new facility is tabled until October 1, 1979.
2. A committee of five delegates shall be appointed by the Chairman to study needs and options
3. That committee shall hire a staff person to conduct such a study.
4. The committee shall work closely with the Commissioners, the County Administrator, and County Corrections personnel.
5. The committee shall make a full report of its findings and recommendations to the full delegation no later than October 1, 1979.

6. The delegation shall meet no later than November 1, 1979 to make an authorization to implement the plan it deems appropriate.

Seconded by Rep. Riley.

YEAS: Hannah C. Clements, Avis B. Nichols, Jane Holliday, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark M. Bodi, James M. Colby, Gloria M. Rnadlett, James A. Humphrey, Rundolph G. Labranche, Eugene S. Daniell, Jr., Newell J. Paire, Matthew S. Epstein, Gordon R. Blakeney, Jr., Barbara J. Underwood, March H. Stokes, Ernest J. Valliere, Maura Carroll, Harold Rice, James M. O'Neill.

NAYS: James V. Bibbo, Jr., David B. Packard, Irene J. Shepard, Robert E. Plourde, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, Stuart D. Trachy, Milton A. Cate, Susan McLane, Max D. Wiviott, Richard D. Hill, Eleanor Mitchell.

MOTION CARRIED 22 - 14

Rep. Epstein further moved that the sum of \$10,000 be appropriated for the study.

Rep. Bodi moved that the motion be amended to read: that a sum not exceed \$5,000 be taken from the Contingency fund, said sum to be appropriated for the Epstein resolution study.

Seconded by Rep. Daniell.

YEAS: Hannah C. Clements, Avis B. Nichols, Jane Holliday, David B. Packard, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Harold L. Rice, Edgar G. Bellerose, Mark M. Bodi, Gloria, M. Randlett, James A. Humphrey, Eugene S. Daniell, Jr., Newell J. Paire, Matthew S. Epstein, Susan McLane, Gordon R. Blakeney Jr., James M. O'Neill, Mark H. Stokes, Ernest J. Valliere, Maura Carroll

NAYS: James V. Bibbo, Jr., Irene S. Shepard, Laurent J. Boucher, Robert E. Plourde, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, James M. Colby, Rudolph G. Labranche, Stuart D. Trachy, Milton A. Cate, Max D. Wiviott, Richard D. Hill.

MOTION CARRIED 21 - 14

Rep. Cate moved that the County budget be approved as amended.

Seconded by Rep. Stokes.

YEAS: Hannah C. Clements, James V. Bibbo, Jr., Avis B. Nichols, Jane Holliday, David B. Packard, Irene J. Shepard, Laurent J. Boucher, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Mark M. Bodi, Kenneth E. Stockman, Edwin L. Waters, James M. Colby, Gloria M. Randlett, James A. Humphrey, Rudolph Labranche, Stuart D. Trachy, Eugene S. Daniell, Jr., Milton A. Cate, Newell J. Paire, Matthew S. Epstein, Susan McLane, Max D. Wiviott, Gordon R. Blakeney Jr., James M. O'Neill, Mark H. Stokes, Ernest J. Valliere, Maura Carroll, Richard D. Hill, Harold L. Rice.

NAYS: Robert F. Plourde, John O. Cate

MOTION CARRIED. 32 - 2

Rep. Milton Cate moved to adopt the following resolution:

Resolution Allocating
Revenue Sharing Fund
for Calendar Year 1979

Be it resolved that the revenue sharing funds available to Merrimack County be allocated in the 1979 budget as follows:

| | |
|--------------------------------------|-----------|
| Nursing Home Debt Service | \$50,000 |
| Administration Building Debt Service | 50,000 |
| Social Services Grants | 50,000 |
| Corrections Department Salaries | 51,600 |
| Vehicle Purchase | 18,400 |
| | \$220,000 |

Seconded by Rep. Humphrey. MOTION CARRIED..

Rep. Milton Cate moved to adopt the following resolution:

Resolution Obligating
Antirecession Fiscal Assistance

Be it resolved that any entitlements to antirecession fiscal assistance received by Merrimack County in 1979 be obligated for use in support of salaries paid to current positions in Merrimack County Welfare Department.

Seconded by Rep. Humphrey. MOTION CARRIED.

There being no further business, the meeting adjourned.

Irene J. Shepard, Clerk

**MERRIMACK COUNTY DELEGATION MEETING
COUNTY ADMINISTRATION BUILDING
CONCORD, N.H.**

April 16, 1979

A public hearing on the renovation plans for the County Court House was held April 16th.

27 members of the delegation answered the roll call. They were: Hannah C. Clements, William F. Kidder, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurent J. Boucher, Arthur J. Locke, Doris Riley, Edgar G. Bellerose, John O. Cate, Edwin L. Waters, Gloria M. Randlett, Ricky A. Trombly, James A. Humphrey, Rudolph G. Labranche, Eugene S. Daniell, Jr., Milton A. Cate, Matthew S. Epstein, Susan McLane, Max D. Wiviott, Gordon R. Blakeney, James M. O'Neill, Barbara J. Underwood, Mark H. Stokes, Ernest J. Valliere, Richard D. Hill, William Roberts.

Dr. Terry Reinertsen invited the members of the Delegation to visit the Mental Health Center following the Delegation Meeting. 12 members responded.

Chairman Kidder read the resolution authorizing the bond issue and appropriating funds for the courthouse renovation. (copy attached).

Commissioner Spaulding explained the resolution. Richard Dudley, architect, of Dudley, Walsh, & Moyer spoke to the resolution, and answered questions.

Judge DiClerico spoke favorably to the resolution.

Attorney Robert Rayno spoke favorably to the resolution.

Public Hearing adjourned.

Delegation Meeting

Chairman William Kidder open the meeting and read the resolution authorizing the bond issue and appropriating funds for the Courthouse renovation.

Rep. Milton Cate moved that the Delegation accept the resolution as read. (copy attached).

Seconded by Rep. Ernest Valliere.

MOTION CARRIED: 24 YEAS 3 NAYS

YEAS: Hannah C. Clements, William F. Kidder, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurant J. Boucher, Doris Riley, Edgar G. Bellerose, John O. Cate, Edwin L. Waters, Gloria M. Randlett, Rickey A. Trombly, James A. Humphrey, Rudolph G. Labranche, Milton A. Cate, Matthew S. Epstein, Susan McLane, Max D. Wiviott, James M. O'Neill, Barbara J. Underwood, Mark H. Stokes, Ernest J. Valliere, Richard D. Hill, William Roberts

NAYS: Arthur J. Locke, Eugene S. Daniell, Jr., James O. Neill

Rep. Matthew Epstin reported that the Corrections facility committee had met twice.

Communications were read from Mrs. Richard Hanson and Bow Mills Methodist Church.

There being no further business, Rep. James Humphrey moved to adjourn.
Seconded by Rep. Edgar Bellerose.

Irene Shepard, Clerk

Resolution Authorizing
Bond Issue and Appropriating
Funds for Construction and Renovation

- I. BE IT RESOLVED THAT the sums hereinafter detailed be appropriated by the Merrimack County Convention duly convened for the purposes indicated:
 1. Construction, equipping, and furnishing of new corrections facility the amount of two million five hundred thirty two thousand dollars (\$2,532,000).
 2. Renovating, equipping, and furnishing of the county courthouse in the amount of one million dollars (1,000,000).
 3. Purchase and installation of an elevator for the county nursing home in the amount of sixty thousand dollars (\$60,000).
- II. Be it further resolved that the Board of Commissioners is authorized to contract for required services and take other required steps to implement these projects.
- III. Be it further resolved that the Board of Commissioners is authorized to issue not more than two million nine hundred thousand dollars (\$2,900,000) in bonds of the county under RSA 28 and the Municipal Finance Act to be used in conjunction with funds previously appropriated to fund the projects listed in this resolution.

Merrimack County Public Hearing and Meeting
County Administration Building
Concord, N.H.

August 27, 1979

Chairman William Kidder read the notice of the public meeting and called the meeting to order.

Those present were: Hannah C. Clements, William F. Kidder, James V. Bibbo, Jr., Avis B. Nichols, Jane Holliday, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurent J. Boucher, Doris Riley, Edgar G. Bellerose, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, Eugene S. Daniell, Jr., Milton A. Cate, Newell J. Paire, Matthew S. Epstein, Max D. Wiviott, Mark H. Stokes, Maura Carroll, Richard D. Hill, Eleanor Mitchell, iam Roberts, also present were: Commissioners, Peter J. Spaulding, Edna McKenna, Albert Ayotte, Bill Potter and Rodney Tenney.

Commissioner Peter Spaulding spoke to the items of business to be considered at the meeting: The budget amendment; the sale of land amendment; the mileage reimbursement rate.

Richard Kelley, Director of Community Action Program requested the purchase of a 24-passenger bus at a cost of \$16,000. He requested \$13,500 of the Merrimack County Delegation toward the purchase of the bus.

Public Hearing Adjourned.

Immediately following the Public hearing, Chairman Kidder called to order the meeting of the Merrimack County Delegation.

Rep. Matthew Epstein, chairman of the committee on the County Jail facilities, reported that LEAA is assisting the Committee in gathering data. The Committee is considering the possiblity of using the present jail in some manner.

Administrator Rod Tenney reported that the Courthouse renovation is ahead of schedule. The temporary use of the Legislative Office Building for the present Court session is working well.

MERRIMACK COUNTY REPORT

The following resolution was proposed:

RESOLVED, that the budget resolution for 1979 adopted by the Merrimack County Delegation on March 5, 1979 be amended as follows:

1. Amend Section I by adding an additional item numbered 20 to appropriate \$35,000 for Unemployment Insurance Benefits so that the total appropriation for 1979 will be \$7,409,766.
2. Amend Section III by increasing the estimate for Prior Year Surplus to \$74,288 so that the total estimated revenue for 1979 will be \$4,455,337.
3. Amend Section IV so that the amount to be raised by taxes be decreased to \$2,954,429.

This resolution shall take effect upon passage.

Rep. Milton Cate moved that the resolution be accepted.

Seconded by Rep. Newell Paire.

Rep. Eugene Daniell moved to amend the resolution by adding the \$13,500 requested for the CAP bus to the resolution.

Seconded by Rep. Newell Paire.

Rep. Max Wiviott Spoke against the amendment.

Rep. Newell Paire withdrew his second.

The resolution was approved. UNANIMOUSLY

Rep. Eugene Daniell moved that \$13,500 be taken from the unappropriated budget surplus for the CAP bus.

Seconded by Rep. Newell Paire. Discussion followed.

Rep Eugene Daniell moved that it be stipulated that the bus be used primarily in Merrimack County.

Seconded Amendment carried. MOTION CARRIED. 13 - 12.

Yeas: William R. Kidder, Jane Holliday, David Packard, Peter M. Stio, Laurent J. Boucher, Edgar Bellerose, Kenard F. Ayles, Eugene Daniell, Jr., Newell Paire, Matthew S. Epstein, Mark H. Stokes, Maura Carroll, Eleanor Mitchell.

Nays: Hannah C. Clements, James V. bibbo, Jr., Avis B. Nichols, Irene J. Shepard, Doris Riley, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, Milton A. Cate, Max D. Wiviott, Richard D. Hill, William Roberts.

Rep. Milton Cate moved that the resolution on the sale of Merrimack County land to the State be adopted.

Seconded by Rep. William Roberts. MOTION CARRIED.

RESOLVED, that the Merrimack County Delegation authorizes the Board of Commissioners to sell a portion of county land located easterly of U.S. Route 4 in Boscawen to the State of New Hampshire.

The motion was made by Rep. Milton Cate that the mileage reimbursement rate for the Delegatin be made the same as that of County employees, 17¢ mile. Duly seconded. (Rep. David Packard)

Motion carried unanimously.

Chairman William Kidder requested a closed session of the Delegation, stating that several members of the Delegation did not feel properly informed on the results of the Judicial Stuky committee, which recommended the appointment of a new Clerk of Court and making the present Clerk a Deputy. Judge Cann explained the position of the study committee and of the need to restructure the organization of the Clerk's office, due to increased work load and greater responsibilities. He announced the appointment of John Safford as Chief Clerk.

The Delegation session was re-opened.

Rep. James Bibbo requested a quorum count. 24 answered roll call.

Rep. Kenard Ayles moved to reconsider the vote on the bus issue.

Seconded by Rep. William Roberts.

MERRIMACK COUNTY REPORT

Voice vote was not clear Chairman William Kidder called for roll call vote.

Rep. Daniell challenged the quorum count. Roll was again called with 20 present.
Not a quorum

Rep. James Bibbo moved that the delegation recess until October, when the question of reconsideration be considered seconded by Rep. Cate.

One dissenting vote.

Chairman Kidder declared the meeting recessed until October.

Irene J. Shepard, Clerk

MERRIMACK COUNTY PUBLIC HEARING AND DELEGATION MEETING

December 19, 1979

Chairman Kidder called the hearing to order. Commissioner Spaulding explained the proposed County budget for 1980.

Rogers Rutter of the Community Service Council requested reconsideration of the referral service requested in their budget but denied by the Commissioners. He asked for the reinstatement of \$9000 for the referral service.

Sheriff Daniels requested an additional \$15,000 for new dispatch equipment, explaining that new federal funds had recently become available on a 50-50 basis. Actual cost to the county would be \$7,621. Commissioners concerned with his request.

Probate register Carolyn Ingraham sought a solution to the problem of the availability of the copy machine in the Commissioner's office for the Probate Department. Due to increasing need of the probate department to copy official documents, present location is not convenient.

Glen Bohanan of the County Extension Service protested the cutting of their budget by the Commissioners from \$123,000 to \$110,000.

Irene J. Shepard, Clerk

MERRIMACK COUNTY DELEGATION MEETING

December 19, 1979

Merrimack County Delegation met following the closing of the Public Hearing.

29 Delegates answered the call of the roll. Those present were: William F. Kidder, James V. Bibbo, Jr., Avis B. Nichols, Jane Holliday, David B. Packard, Irene J. Shepard, Peter M. Stio, Laurent J. Boucher, Arthur J. Locke, Doris Riley, Edward J. Allgeyer, Edgar G. Bellerose, Kenard F. Ayles, Kenneth E. Stockman, John O. Cate, Edwin L. Waters, Ricky A. Trombly, James A. Humphrey, Rudolph G. Labranche, Stuart D. Trachy, Eugene S. Daniell, Jr., Milton A. Cate, Newell J. Paire, Matthew S. Epstein, Max D. Wiviott, Gordon R. Blakeney, Jr., Mark H. Stokes, Emmanuel Brochu, Maura Carroll.

Chairman Kidder declared a quorum.

The resolution on tax anticipation borrowing was read. Administrator Tenney explained it was normal procedure. Rep. Milton Cate moved the Resolution be accepted as read.

SECONDED Rep. Edgar Allgeyer. MOTION CARRIED - unanimous

Chairman Kidder read Resolution Authorizing Continuing Expenditures Administrator Tenney explained that it allows for the expenditure of funds after January 1, 1980.

Rep. Milton Cate moved the report be accepted as presented.

SECONDED by Rep. Doris Riley. MOTION CARRIED - unanimous

Chairman Kidder thanked Rep. Matt Epstein for the report of the Corrections Sub-committee and commended him and his committee for their excellent work.

Rep. Epstein summarized the report, stating that the present facility could be renovated at a cost of 1 million dollars, that it could be done faster than building an entirely new building. He further recommended that legislation be enacted at the State level to provide alternatives to incarceration in the house of correction, thus further reducing the population there. One further recommendation was for formation of a building committee.

MERRIMACK COUNTY REPORT

Rep. Epstein expressed his thanks for his sub-committee members for their work.

Rep. Max Wiviott questioned approval of the report because it implied recognition of unsafe conditions and would therefore make the county liable.

Rep. Milton Cate moved the report be accepted as presented.

SECONDED by Rep. Arthur Locke. MOTION CARRIED. Rep. Max Wiviott VOTING NAY.

Rep. Milton Cate moved approval of the executive committee motion to pay \$1,000 to architect Dudley for schematic drawings and cost estimate to be submitted by the end of January 1980.

SECONDED by Rep. James Humphrey - MOTION CARRIED - unanimous

Chairman Kidder announced that the Merrimack County Courthouse had been accepted by the National Register of Historic Places on November 20th.

Rep. Maura Carroll moved to appoint a 5 man building committee, to be appointed by the Delegation Chairman, to work with the Commission on the problems of the Corrections institution and report back to the Delegation at the next meeting.

SECONDED by Rep. Edward Allgeyer - MOTION CARRIED - Unanimous

Rep. Milton Cate moved to adjourn.

Seconded by Rep. James Humphrey.

Irene J. Shepard, Clerk

**MERRIMACK COUNTY BUDGET RESOLUTION
1979**

I. Be it resolved by the Merrimack County Convention duly convened that the sums hereinafter detailed in this resolution are hereby appropriated to be paid out of the treasury of the county for the purposes specified for the fiscal year ending December 31, 1979.

| | | | | |
|----|--|----|--------------|---------|
| 1. | Delegation | | \$ | 7,500 |
| 2. | Administration/Treasurer | | | |
| | Personnel | \$ | 87,241 | |
| | Operating Expenses | | 24,600 | |
| | Other: | | | |
| | Health Insurance | | 17,000 | |
| | Retirement | | 18,500 | |
| | Social Security | | 34,600 | |
| | Insurance-Workmen's Comp. | | <u>7,500</u> | |
| | Total | | \$ | 189,441 |
| 3. | Maintenance Department - Courthouse | | | |
| | Personnel | \$ | 24,941 | |
| | Operating Expenses | | 13,760 | |
| | Other: | | | |
| | Electricity | | 19,500 | |
| | Fuel | | 20,000 | |
| | Insurance | | <u>3,000</u> | |
| | Total | | \$ | 81,201 |
| 4. | Register of Deeds | | | |
| | Personnel | \$ | 74,321 | |
| | Operating Expenses | | 7,691 | |
| | Other: | | | |
| | Printing and Binding | | 32,200 | |
| | Insurance | | 1,200 | |
| | New Equipment | | <u>1,495</u> | |
| | Total | | \$ | 116,907 |
| 5. | Register of Probate | | | |
| | Personnel | \$ | 9,000 | |
| | Operating Expenses | | 1,600 | |

MERRIMACK COUNTY REPORT

| | | | |
|--------------------------|----|---------------|------------|
| Other: | | | |
| Probate Judge Account | | 300 | |
| Insurance | | 1,100 | |
| Printing and Binding | | 5,000 | |
| Communications | | 2,700 | |
| New Equipment | | <u>2,000</u> | |
| Total | | | \$ 21,700 |
| 6. County Attorney | | | |
| Personnel | \$ | 40,525 | |
| Operating Expenses | | <u>4,050</u> | |
| Total | | | \$ 44,575 |
| 7. Welfare Department | | | |
| Personnel | \$ | 34,952 | |
| Operating Expenses | | 779 | |
| Other: | | | |
| Welfare Direct Aid | | 45,000 | |
| Old Age Assistance | | 25,000 | |
| Old Age Assistance-APTD | | 96,000 | |
| Nursing Home Care-State | | 378,000 | |
| Nursing Home Care-County | | 75,000 | |
| Care & Board of Children | | 125,000 | |
| Communication | | 996 | |
| Travel | | 3,000 | |
| Soldier Aid | | <u>17,000</u> | |
| Total | | | \$ 800,727 |
| 8. Sheriff's Department | | | |
| Personnel | \$ | 138,755 | |
| Operating Expenses | | 10,800 | |
| Other | | | |
| Vehicle Replacement | | 9,400 | |
| Fees to State Officials | | 6,000 | |
| Extraditions | | 3,600 | |
| Auto Maintenance | | 10,400 | |
| Insurance | | 9,850 | |
| Dispatch | | <u>17,000</u> | |
| Total | | | \$ 205,805 |
| 9. Dispatch System | | | |
| Personnel | \$ | 40,263 | |

| | | | |
|--------|---------------------------|---------------|------------|
| Other: | | | |
| | Communications | 6,500 | |
| | New Equipment | <u>2,414</u> | |
| | Total | | \$ 49,177 |
| 10. | Corrections Department | | |
| | Personnel | 226,696 | |
| | Operating Expenses | 60,300 | |
| | Other: | | |
| | Meals & Board for Inmates | 45,167 | |
| | Heat and Lights | <u>18,685</u> | |
| | Total | | \$ 350,848 |
| 11. | Medical Referee | | \$ 16,000 |
| 12. | Superior Court | | |
| | Personnel | \$ 118,375 | |
| | Operating Expenses | 26,000 | |
| | Other: | | |
| | Jury Payroll | 60,000 | |
| | State Payroll | 10,000 | |
| | Referees and Masters | 15,000 | |
| | Stenographers | 45,000 | |
| | Clerk's Retirement | 2,900 | |
| | New Equipment | <u>1,000</u> | |
| | Total | | \$ 278,275 |
| 13. | Nursing Home | | |
| | a. Administration | | |
| | Personnel | \$ 117,079 | |
| | Operating Expenses | 33,300 | |
| | Other: | | |
| | Health Insurance | 105,000 | |
| | Retirement | 75,000 | |
| | Social Security | 138,000 | |
| | Insurance | <u>50,000</u> | |
| | Total | | \$ 518,379 |
| | b. Purchasing | | |
| | Personnel | \$ 37,631 | |
| | Operating Expenses | <u>1,500</u> | |
| | Total | | \$ 39,131 |

MERRIMACK COUNTY REPORT

c. Dietary

| | | | |
|--------------------|----|----------------|------------|
| Personnel | \$ | 203,095 | |
| Operating Expenses | | 58,000 | |
| Other: | | | |
| Inmate Labor | | 4,000 | |
| Food | | <u>350,000</u> | |
| Total | | | \$ 615,095 |

d. Nursing Services

| | | | |
|-----------------------|----|--------------|--------------|
| Personnel | \$ | 1,326,523 | |
| Operating Expenses | | 30,000 | |
| Other: | | | |
| Replacement Equipment | | <u>1,000</u> | |
| Total | | | \$ 1,357,523 |

e. Plant Operations

| | | | |
|--------------------|----|--------------|------------|
| Personnel | \$ | 172,769 | |
| Operating Expenses | | 28,200 | |
| Other: | | | |
| Electricity | | 85,000 | |
| Gas | | 4,000 | |
| Water | | 4,000 | |
| Care of Equipment | | 23,500 | |
| Fuel | | 80,000 | |
| Equipment | | <u>4,100</u> | |
| Total | | | \$ 401,569 |

f. Waste Treatment

| | | | |
|--------------------|----|--------------|----------|
| Operating Expenses | \$ | <u>8,800</u> | |
| Total | | | \$ 8,800 |

g. Laundry and Linen

| | | | |
|-----------------------|----|--------------|------------|
| Personnel | \$ | 116,239 | |
| Operating Expenses | | 55,000 | |
| Other: | | | |
| Replacement Equipment | | <u>5,000</u> | |
| Total | | | \$ 176,239 |

h. Housekeeping

| | | | |
|--------------------|----|---------------|------------|
| Personnel | \$ | 182,232 | |
| Operating Expenses | | <u>25,300</u> | |
| Total | | | \$ 207,532 |

MERRIMACK COUNTY REPORT

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| | | |
|-----------------------------------|----|---------------|
| i. Physicians | | |
| Personnel | \$ | 57,643 |
| Operating Expenses | | 6,000 |
| Other: | | |
| Equipment | | 1,500 |
| Purchased Drugs | | 55,000 |
| Physicals | | <u>5,000</u> |
| Total | \$ | 125,143 |
| j. Rehabilitation/Recreation | | |
| Personnel | \$ | 65,203 |
| Operating Expenses | | 3,000 |
| Other: | | |
| Services to Residents | | <u>20,000</u> |
| Total | \$ | 88,203 |
| k. Social Services | | |
| Personnel | \$ | 19,424 |
| Operating Expenses | | <u>500</u> |
| Total | \$ | 19,924 |
| Total Nursing Home | \$ | 3,557,538 |
| 14. Farm | | |
| Personnel | \$ | 40,693 |
| Operating Expenses | | 12,550 |
| Other: | | |
| Feed | | 24,000 |
| Taxes | | 10,500 |
| Special Projects | | 1,500 |
| New Equipment | | 9,000 |
| Insurance | | 5,000 |
| Gas/Oil | | 2,500 |
| Seed/Fertilizer/Spray | | <u>6,000</u> |
| Total | \$ | 113,018 |
| 15. Cooperative Extension Service | \$ | 99,549 |
| 16. Grants | | |
| Central New Hampshire Com- | \$ | 43,200 |
| munity Mental Health Services | | |
| Community Services Council of | | |
| Greater Concord | | 4,000 |

MERRIMACK COUNTY REPORT

| | | | |
|----------------------------------|----|--------|--------------|
| Community Action Program: | | | |
| Meals on Wheels | \$ | 23,000 | |
| Visiting Nurse Association | | 27,000 | |
| Retired Senior Volunteer Program | | 6,000 | |
| Merrimack County Conerva- | | 10,000 | |
| tion District | | | |
| Senior Bake and Make | | 800 | |
| Total | | | \$ 114,000 |
| 17. Contingency | | | \$ 40,000 |
| 18. Debt Service | | | \$ 988,505 |
| 19. Salary Increase | | | \$ 300,000 |
| TOTAL APPROPRIATION | | | \$ 7,374,766 |

- II. Be it further resolved that the salaries for the following positions be established as indicated effective January 1, 1979:

| | | |
|----------------------------|----|--------|
| Chairman, Board of Commis- | \$ | 4,000 |
| sioners | | |
| Commissioners | | 3,500 |
| Treasurer | | 3,500 |
| County Attorney | | 21,000 |
| Sheriff | | 19,000 |
| Register of Deeds | | 18,000 |

- III. Be it further resolved that the sums hereinafter detailed are hereby adopted as estimates of revenue from the sources indicated:

| | | | |
|---------------------------|----|---------|------------|
| 1. Superior Court | \$ | 50,000 | |
| Register of Deeds | | 150,000 | |
| Sheriff: | | | |
| Writ Fees | | 75,000 | |
| Dispatch System | | 49,177 | |
| Welfare | | 18,000 | |
| Revenue Sharing | \$ | 220,000 | |
| Corrections-Miscellaneous | | 10,000 | |
| Interest | | 130,000 | |
| Total | | | \$ 702,177 |

| | | | |
|----|----------------------|---------------|--------------|
| 2. | County Farm | | |
| | Sale of Milk | \$ 75,000 | |
| | Sale of Livestock | 3,000 | |
| | Sale of Produce | 1,000 | |
| | Sale of Food to Home | 25,000 | |
| | Miscellaneous | <u>2,000</u> | |
| | Total | | \$ 106,000 |
| 3. | Home and Hospital | | |
| | Patient Income | \$ 3,542,872 | |
| | Maintenance | 5,000 | |
| | Internal Income | 10,000 | |
| | Miscellaneous | <u>15,000</u> | |
| | Total | | \$ 3,572,872 |
| 4. | Prior Year Surplus | | 0 |
| | TOTAL REVENUE | | \$ 4,381,049 |

- IV. Be it further resolved that, the total appropriation being in excess of the total estimated revenues in the amount \$2,993,717 the treasurer shall issue his warrant to the several towns and cities in the county for this amount pursuant to RSA 29:11.
- V. Be it further resolved in accordance with RSA 24:14 that no transfers of appropriations shall be made between departments without the approval of the Executive Committee of the County Convention.
- VI. This resolution shall take effect upon passage.

MERRIMACK COUNTY REPORT

REPORT OF THE MERRIMACK COUNTY COMMISSIONERS

1979 was a year of growth in services expansion of court facilities and crisis in corrections.

A grant from the Farmers Home Administration of the U.S. Department of Agriculture resulted in Merrimack County being able to conduct a study of the need and availability of human service programs in rural areas. A copy of this report is available from the County Commissioners office.

In April 1979, work was started on the renovations to the Merrimack County Courthouse. The 1.3 million dollar project, which will be completed in early 1980, will provide an additional jury courtroom, adequate space for the full time County Attorney, Sheriff and Clerk of Court. In addition, there will be rooms for private conferences between lawyers and clients which has not been available previously.

In a year of high inflation and increasing costs, we were pleased to keep the increase in county taxes down to one per cent.

1979 was a year of continuing controversy over the future of the County Correction facility. With numerous studies being conducted, the Commissioners were faced in the fall of 1979 with a Superior Court order denying the incarceration of a prisoner at the correctional facility. The judge's reasoning was that the jail was unsafe and a fire hazard. After lengthy meetings with legal counsel the Board of Commissioners decided to close the jail in December. The House of Corrections continues to operate; but pre-trial detainees must be sent to facilities in other counties. We hope that this situation will be resolved in 1980.

MERRIMACK COUNTY BOARD OF COMMISSIONERS

Peter J. Spaulding
Albert Ayotte
Edna C. McKenna

TREASURER'S REPORT

To the Citizens of Merrimack County:

Merrimack County continues its enviable position of having a triple-A financial rating, at a time when rapid nationwide economic changes and bond market uncertainty have forced interest rates for municipal borrowing to unprecedented heights.

During a period when interest rates for municipals have been approaching double digits, Merrimack County's triple-A rating has enabled us to borrow funds at 5.7 percent interest on the bond issue for renovating the County Courthouse. This is a lower rate than the County has had to pay for some previous bond issues, in contrast to many other municipalities where borrowing costs have been steadily rising.

The continued triple-A rating reflects prudent management and sensitivity to changing economic times by both the County and the cities and towns within it. As an example, we were able to strengthen the County's financial position, and thereby minimize its borrowing cost, by reinvesting surplus monies and by timing expenditures to maximize the return on funds prior to their expenditure. This, of course, has the additional beneficial result of smaller assessments to communities.

I would like to take this opportunity to thank my staff and Mr. Rodney Tenney for their assistance in meeting the responsibilities of the Treasurer's Office.

Laurent J. Boucher
TREASURER

MERRIMACK COUNTY REPORT

REPORT OF RECEIPTS AND EXPENDITURES

Board of County Commissioners
County of Merrimack, New Hampshire
Concord, New Hampshire 03301

Gentlemen:

We have examined the financial statements of the funds and account groups, as indexed, of the County of Merrimack, New Hampshire as at and for the fiscal year ended December 31, 1979. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The County has not maintained a complete records of its general fixed assets as required by generally accepted accounting principles. The statement of general fixed assets included in these financial statements has been prepared using both estimated historical costs provided by County management and current appraisal data provided by insurance companies. We do not take any responsibility for these values.

In our opinion, except as noted in the above paragraph the financial statements of the funds and account groups, as indexed, of the County of Merrimack, New Hampshire present fairly the financial position of such funds and account groups as at December 31, 1979 and the results of operations of such funds and account groups for the fiscal year then ended, in conformity with generally accepted accounting principles which, except for the change, with which we concur, in the method of accounting for the enterprise fund (Merrimack County Nursing Home) as described in note 10 to the financial statements have been applied on a basis consistent with that of the preceding year.

The accompanying supplemental information in the column on the accompanying combined balance sheet captioned "Total Memorandum Only" is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data. The supplemental information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements, as indexed and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,

David L. Connors
Certified Public Accountant
JOHN E. RICH & COMPANY
Accountants and Auditors

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
AS AT DECEMBER 31, 1979**

| | Governmental Fund Types | | | Proprietary Fund Type | Fiduciary Fund Type | Account Groups | | Total (Memorandum Only) December 31, 1979 |
|---|-------------------------|------------------------------|-------------------------------|-----------------------|---------------------|----------------------|------------------------|--|
| | General Fund | Special Revenue (Schedule 1) | Capital Projects (Schedule 3) | Enterprise | Agency (Schedule 5) | General Fixed Assets | General Long-Term Debt | |
| Assets | | | | | | | | |
| Cash | \$ 336,043 | \$ 149,198 | \$ 286,186 | \$ 1,421 | \$ 1,425,162 | \$ | \$ | \$ 2,198,010 |
| Accounts Receivable | 67,993 | | | 380,342 | | | | 448,335 |
| Interfund Loans Receivable | 234,899 | | 77,941 | | | | | 312,840 |
| Due From Other Governments | | | | | | | | |
| Prepaid Expenses | 4,035 | | | | | | | |
| Inventories | | | | 30,723 | | | | 34,758 |
| Property, Plant and Equipment (Net) | | | | 238,503 | | | | 238,503 |
| Construction in Process | | | | 6,901,401 | | 2,539,537 | | 9,440,938 |
| Amount Required to be Provided for Retirement of Long-Term Debt | | | | | | 887,059 | | 887,059 |
| | | | | | | | 6,385,000 | 6,385,000 |
| TOTAL ASSETS | \$ 642,970 | \$ 149,198 | \$ 364,127 | \$ 7,552,390 | \$ 1,425,162 | \$ 3,426,596 | \$ 6,385,000 | \$ 19,945,443 |
| Liabilities and Fund Equity | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts Payable | \$ 473,831 | \$ | \$ | \$ 194,894 | \$ | \$ | \$ | \$ 668,725 |
| Interfund Loans Payable | 77,941 | | 33,332 | 201,567 | | | | 312,840 |
| Accrued Expenses | 21,492 | | | 289,587 | | | | 311,079 |
| Bonds Payable | | | | | | | 6,385,000 | 6,385,000 |
| Total Liabilities | 573,264 | - | 33,332 | 686,048 | - | | 6,385,000 | 7,677,644 |

COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND FIDUCIARY FUND TYPE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

MERRIMACK COUNTY REPORT

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| | Governmental Fund Types | | | Fiduciary Fund Type | Total (Memorandum Only) December 31, 1979 |
|---------------------------------------|-------------------------|------------------------------|-------------------------------|---------------------|---|
| | General | Special Revenue (Schedule 2) | Capital Projects (Schedule 4) | | |
| Sources of Financial Resources | | | | | |
| Revenues: | | | | | |
| Taxes | \$ 2,492,359 | \$ | \$ | \$ | \$ 2,492,359 |
| Charges for Services | 350,117 | | | | 350,117 |
| County Farm | 125,941 | | | | 125,941 |
| Intergovernmental | 47,158 | 330,922 | | | 378,080 |
| Interest | | 6,090 | 9,213 | 149,146 | 164,449 |
| Miscellaneous | 157,748 | | | | 157,748 |
| Reimbursements | | 6,261 | | | 6,261 |
| Bail and Transfers | | | | 53,479 | 53,479 |
| Patient Funds Received | | | | 549,152 | 549,152 |
| Patients Without Funds Received | | | | 21,756 | 21,756 |
| Legal Proceedings | | | | 95,641 | 95,641 |
| Other | | | | 14,683 | 14,683 |
| Total Revenues | 3,173,323 | 343,273 | 9,213 | 883,857 | 4,409,666 |
| Other Sources: | | | | | |
| Proceeds From Bond Issue | | | 625,000 | | 625,000 |
| Interfund Transfers | 337,830 | 123,878 | 60,000 | | 521,708 |
| Total Sources of Financial Resources | 3,511,153 | 467,151 | 694,213 | 883,857 | 5,556,374 |

MERRIMACK COUNTY REPORT

| | Governmental Fund Types | | | Fiduciary Fund Type | Total (Memorandum Only) December 31, 1979 |
|---|-------------------------|------------------------------|-------------------------------|---------------------|---|
| | General | Special Revenue (Schedule 2) | Capital Projects (Schedule 4) | | |
| Uses of Financial Resources | | | | | |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | 2,363,973 | 125,546 | | | 2,489,519 |
| Corrections Department | 406,107 | | | | 406,107 |
| County Farm | 123,538 | | | | 123,538 |
| Bail Refunds and Forfeits | | | | 46,939 | 46,939 |
| Funds Disbursed to Patients | | | | 536,516 | 536,516 |
| Funds Disbursed to Patients Without Funds | | | | | |
| Legal Proceedings | | | | 19,678 | 19,678 |
| Other | | | | 78,051 | 78,051 |
| Capital Outlay | 27,289 | 2,675 | 991,247 | 12,245 | 1,021,211 |
| Debt Service | 521,750 | | | | 521,750 |
| Total Expenditures | 3,442,657 | 128,221 | 991,247 | 693,429 | 5,255,554 |
| Other Uses: | | | | | |
| Interfund Transfers | 123,878 | 250,902 | 69,213 | | 443,993 |
| Total Uses of Financial Resources | 3,566,535 | 379,123 | 1,060,460 | 693,429 | 5,699,547 |
| Net Increase (Decrease) In Fund Balance During the Year | (55,382) | 88,028 | (366,247) | 190,428 | (143,173) |
| Fund Balance, January 1, 1979 | 124,288 | 61,170 | 697,045 | 1,255,105 | 2,107,608 |
| Restatement and Reclassifications (Note 10) | | | | 9,629 | 9,629 |
| As Restated | 124,288 | 61,170 | 697,045 | 1,234,734 | 2,117,237 |
| Fund Balance, December 31, 1979 | \$ 68,906 | \$ 149,198 | \$ 330,798 | \$ 1,425,162 | \$ 1,974,064 |

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPES
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

| | General Fund | | | Special Revenue Funds | | | | Total (Memorandum Only) | | | |
|---------------------------------------|--------------|--------------|----------------------------|-----------------------|---------|----------------------------|--------------|-------------------------|----------------------------|-----------|-----------|
| | Budget | Actual | Actual Over/(Under) Budget | Budget | Actual | Actual Over/(Under) Budget | Budget | Actual | Actual Over/(Under) Budget | Budget | Actual |
| | | | | | | | | | | | |
| Sources of Financial Resources | | | | | | | | | | | |
| Revenues: | | | | | | | | | | | |
| Taxes | 2,492,359 | \$ 2,492,359 | \$ | \$ | \$ | \$ | \$ 2,492,359 | \$ 2,492,359 | \$ | 324,177 | 350,117 |
| Charges for Services | 324,177 | 350,117 | 25,940 | | | | 324,177 | 350,117 | | 106,000 | 125,941 |
| County Farm | 106,000 | 125,941 | 19,941 | | | | 106,000 | 125,941 | | 272,400 | 278,080 |
| Intergovernmental | 52,400 | 47,158 | (5,242) | 220,000 | 330,922 | 110,922 | 272,400 | 278,080 | | 6,090 | 6,090 |
| Interest | | | | | 6,090 | 6,090 | | 6,090 | | 140,000 | 157,748 |
| Miscellaneous | 140,000 | 157,748 | 17,748 | | 6,261 | 6,261 | | 6,261 | | 3,334,936 | 3,516,596 |
| Reimbursements | | | | | | | | | | | |
| Total Revenues | 3,114,936 | 3,173,323 | 58,387 | 220,000 | 343,273 | 123,273 | | 3,516,596 | | | 181,660 |
| Other Sources: | | | | | | | | | | | |
| Interfund Transfers | 220,000 | 337,830 | 117,830 | 133,949 | 123,878 | (10,071) | | 461,708 | | | 107,759 |
| Total Sources of Financial Resources | 3,334,936 | 3,511,153 | 176,217 | 353,949 | 467,151 | 113,202 | | 3,978,304 | | | 289,419 |
| Uses of Financial Resources | | | | | | | | | | | |
| Expenditures: | | | | | | | | | | | |
| Current | | | | | | | | | | | |
| General Government | 2,208,851 | 2,363,973 | 155,122 | 128,949 | 125,546 | (3,403) | | 2,489,519 | | 2,337,800 | 2,489,519 |
| Corrections Department | 390,128 | 406,107 | 15,979 | | | | | 406,107 | | 390,128 | 406,107 |
| County Farm | 123,779 | 123,538 | (241) | | | | | 123,538 | | 123,779 | 123,538 |
| Capital Outlay | 30,767 | 27,289 | (3,478)* | 5,000 | 2,675 | (2,325) | | 29,964 | | 35,767 | 29,964 |
| Debt Service | 521,750 | 521,750 | | | | | | 521,750 | | 521,750 | 521,750 |
| Total Expenditures | 3,275,275 | 3,442,657 | 167,382 | 133,949 | 128,221 | (5,728) | | 3,570,878 | | 3,409,224 | 3,570,878 |
| Other Uses: | | | | | | | | | | | |
| Interfund Transfers | 133,949 | 123,878 | (10,071) | 220,000 | 250,902 | 30,902 | | 374,780* | | 353,949 | 20,831 |
| Total Uses of Financial Resources | 3,409,224 | 3,566,535 | 157,311 | 353,949 | 379,123 | 25,174 | | 3,945,658 | | 3,763,173 | 182,485 |

MERRIMACK COUNTY REPORT

| | General Fund | | | Special Revenue Funds | | | Total (Memorandum Only) | | |
|---|--------------|-----------|----------------------------|-----------------------|------------|----------------------------|-------------------------|------------|----------------------------|
| | Budget | Actual | Actual Over/(Under) Budget | Budget | Actual | Actual Over/(Under) Budget | Budget | Actual | Actual Over/(Under) Budget |
| Net Increase (Decrease) in Fund Balance During Year | (74,288)* | (55,382) | 18,906 | | 88,028 | 88,028 | (74,288) | 32,646 | 106,934 |
| Fund Balance, January 1, 1979 | 124,288 | 124,288 | | | 61,170 | 61,170 | 124,288 | 185,458 | 61,170 |
| Fund Balance, December 31, 1979 | \$ 50,000 | \$ 68,906 | \$ 18,906 | \$ | \$ 149,198 | \$ 149,198 | \$ 50,000 | \$ 218,104 | \$ 168,104 |

*\$74,288 was appropriated to reduce 1979 taxes.

The Accompanying Notes are an Integral Part of these Financial Statements.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
PROPRIETARY FUND TYPE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCE ENTERPRISE FUND
MERRIMACK COUNTY NURSING HOME
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

Revenues:

| | |
|--|----------------|
| Taxes | \$ 462,070 |
| County Contribution, Debt Principal Retirement | 435,000 |
| Charges for Services | 3,611,089 |
| Miscellaneous Income | 8,272 |
| Internal Income | 4,587 |
| Maintenance Income | 10,429 |
| Medical Services Income | 6,078 |
| Interfund Transfer: From Capital Projects Fund | <u>104,188</u> |
| Total Revenues | \$ 4,641,713 |

Expenses:

| | |
|-------------------------------------|------------------|
| General Government | 3,698,938 |
| Depreciation | 256,814 |
| Interest | 323,858 |
| Interfund Transfer: To General Fund | <u>77,715</u> |
| Total Expenses | <u>4,357,325</u> |

| | |
|---|----------------|
| Net Increase in Retained Earnings/Fund Balance During Year | <u>284,388</u> |
|---|----------------|

| | |
|---|------------------|
| Retained Earnings/Fund Balance, January 1, 1979 | 336,337 |
| Restatement and Reclassifications (Note 10) | <u>1,185,617</u> |
| As Restated | <u>1,521,954</u> |

| | |
|---|--------------|
| Retained Earnings/Fund Balance, December 31, 1979 | \$ 1,806,342 |
|---|--------------|

The Accompanying Notes are an Integral Part of these Financial Statements.

MERRIMACK COUNTY REPORT

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
 PROPRIETARY FUND TYPE
 STATEMENT OF CHANGES IN FINANCIAL POSITION -
 ENTERPRISE FUND MERRIMACK COUNTY NURSING HOME
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

Sources of Funds

From Operations:

Net Increase in Retained Earnings/Fund Balance

During the Year \$ 284,388

Expense Not Requiring Current Outlay of

Financial Resources, Depreciation 256,814

Total Sources of Funds From Operations \$ 541,202

Uses of Funds

Decrease in Advance From County:

General Obligation Bonds 435,000

Purchase of Building Additions and Equipment 126,964Total Uses of Funds 561,964NET DECREASE IN WORKING CAPITAL \$ (20,762)**COMPONENT ELEMENTS OF WORKING CAPITAL**

| | Increase or (Decrease) |
|------------------------|---------------------------|
| Cash | \$ 1,028 |
| Accounts Receivable | 37,201 |
| Prepaid Expenses | (13,965) |
| Inventories | 18,283 |
| Accounts Payable | (187,697) |
| Accrued Liabilities | (10,382) |
| Interfund Loan Payable | <u>134,770</u> |

NET DECREASE IN WORKING CAPITAL \$ (20,762)**The Accompanying Notes are an Integral Part of these Financial Statements**

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | Balance January 1, 1979 | Additions | Balance December 31, 1979 |
|--|--|-------------------|--|
| Cost or Estimated Value | | | |
| Buildings and Land: | | | |
| General Government | \$ 1,800,000 | \$ | \$ 1,800,000 |
| House of Corrections | 400,000 | | 400,000 |
| Farm | 100,000 | | 100,000 |
| Equipment: | | | |
| General Government | 139,642 | 18,129 | 157,771 |
| Farm Equipment | 72,750 | 9,016 | 81,766 |
| Construction in Progress: | | | |
| Court House | | 887,059 | 887,059 |
| Total Cost or Estimated Cost | \$ <u>2,512,392</u> | \$ <u>914,204</u> | \$ <u>3,426,596</u> |
| Investments in General Fixed Assets Derived From: | | | |
| General Obligation Bonds | \$ 1,000,000 | \$ 625,000 | \$ 1,625,000 |
| Current Revenue | 1,512,392 | 270,804 | 1,783,196 |
| Federal Revenue Sharing | | 18,400 | 18,400 |
| Total Investment in General Fixed Assets | \$ <u>2,512,392</u> | \$ <u>914,204</u> | \$ <u>3,426,596</u> |

MERRIMACK COUNTY REPORT

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
STATEMENT OF CHANGES IN GENERAL LONG-TERM DEBT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Balance January 1, 1979</u> | <u>General Obligation Notes and Bonds Issued</u> | <u>General Obligation Notes and Bonds Retired</u> | <u>Balance December 31, 1979</u> |
|---|--|--|---|--|
| Amount to be Provided in the Future for Retirement of Long-Term Debt | \$ <u>6,245,000</u> | \$ <u>625,000</u> | \$ <u>485,000</u> | \$ <u>6,385,000</u> |
| General Obligation Debt Payable | | | | |
| General Obligation Debt: | | | | |
| Long-Term Note, 6.75% | | | | |
| Due 9/1/79 | \$ 70,000 | \$ | \$ 70,000 | \$ |
| Long-Term Bonds: | | | | |
| Public Improvement Bonds, Administration Building, 4.9% Due 10/1/93 | 750,000 | | 50,000 | 700,000 |
| Public Improvement Bonds, Hospital, 3.75%, Due 6/1/86 | 210,000 | | 30,000 | 180,000 |
| Public Improvement Bonds, Two Hundred Bed Addition, 6.00%, Due 7/15/95 | 4,675,000 | | 275,000 | 4,400,000 |
| Public Improvement Bonds, Two Hundred Bed Supple- mental, 4.25%, Due 9/1/87 | 540,000 | | 60,000 | 480,000 |
| Public Improvement Bonds, Court House Additions, 5.70%, Due 9/1/89 | | <u>625,000</u> | | <u>625,000</u> |
| Totals | \$ <u>6,245,000</u> | \$ <u>625,000</u> | \$ <u>485,000</u> | \$ <u>6,385,000</u> |

The Accompanying Notes are an Integral Part of these Financial Statements.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
COMBINING BALANCE SHEET
ALL SPECIAL REVENUE FUNDS
AS AT DECEMBER 31, 1979**

| | Federal Revenue Sharing | CETA | County Extension Service | Law Enforcement Planning Councils | Rural Planning Grant | Crime Grants | Total December 31, 1979 Exhibit A |
|---------------------|--|-------------|---|--|-------------------------------------|-------------------------|--|
| Assets | | | | | | | |
| Cash | \$ 143,159 | \$ | \$ 5,238 | \$ 801 | \$ | \$ | \$ 149,198 |
| Fund Balance | | | | | | | |
| Undesignated | \$ 143,159 | \$ | \$ 5,238 | \$ 801 | \$ | \$ | \$ 149,198 |

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

MERRIMACK COUNTY REPORT

| | Federal Revenue Sharing | CETA | County Extension Service | Law | | Crime Grants | Total December 31, 1979 |
|--------------------------------------|-------------------------------|----------|--------------------------------|-------------------------------------|-----------------------------|-----------------|-------------------------------|
| | | | | Enforcement Planning Councils | Rural Planning Grants | | |
| Sources of Financial Resources | | | | | | | |
| Revenue: | | | | | | | |
| Intergovernmental | \$300,020 | \$27,625 | \$ | | | \$ 3,277 | \$ 330,922 |
| Interest | 6,026 | | 64 | | | | 6,090 |
| Reimbursements | | | 6,261 | | | | 6,261 |
| Total Revenues | 306,046 | 27,625 | 6,325 | | | 3,277 | 343,273 |
| Other Sources: | | | | | | | |
| Transfers from General Fund | | | 97,423 | | 26,455 | | 123,878 |
| Total Sources of Financial Resources | 306,046 | 27,625 | 103,748 | - | 26,455 | 3,277 | 467,151 |
| Uses of Financial Resources | | | | | | | |
| Expenditures: | | | | | | | |
| General Government | | | 99,091 | | 26,455 | | 125,546 |
| Capital Outlay | | | 2,675 | | | | 2,675 |
| Total Expenditures | | | 101,766 | | 26,455 | | 128,221 |

MERRIMACK COUNTY REPORT

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| | <u>Federal Revenue Sharing</u> | <u>CETA</u> | <u>Law</u> | | | <u>Crime Grants</u> | <u>Total December 31, 1979</u> |
|--|--|-------------|---|--|--------------------------------------|-------------------------|--|
| | | | <u>County Extension Service</u> | <u>Enforcement Planning Councils</u> | <u>Rural Planning Grants</u> | | |
| Other Uses: | | | | | | | |
| Transfer to General Fund | 220,000 | 27,625 | | | | 3,277 | 250,902 |
| Total Uses of Financial Resources | 220,000 | 27,625 | 101,766 | - | 26,455 | 3,277 | 379,123 |
| Net Increase (Decrease) in Fund Balance During Year | 86,046 | | 1,982 | | | | 88,028 |
| Fund Balance, January 1, 1979 | 57,113 | | 3,256 | 801 | | | 61,170 |
| Fund Balance, December 31, 1979 | \$143,159 | \$ - | \$ 5,238 | \$ 801 | \$ - | \$ - | \$ 149,198 |

The Accompanying Notes are an Integral Part of these Financial Statements.

MERRIMACK COUNTY REPORT

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
COMBINING BALANCE SHEET
ALL CAPITAL PROJECTS FUNDS
AS AT DECEMBER 31, 1979**

| | <u>Court House Renova- tions</u> | <u>Two Hundred Bed Addition</u> | <u>Adminis- tration Building</u> | <u>Total December 31, 1979 (Exhibit A)</u> |
|---|--|---|--|--|
| Assets | | | | |
| Cash | \$ 225,000 | \$ 61,052 | \$ 134 | \$ 286,186 |
| Interfund Loan Receivable | <u>77,941</u> | | | <u>77,941</u> |
| TOTAL ASSETS | <u>\$ 302,941</u> | <u>\$ 61,052</u> | <u>\$ 134</u> | <u>\$ 364,127</u> |
| Liability and Fund Balance | | | | |
| Liability: | | | | |
| Interfund Loan Payable | \$ | \$ 33,332 | \$ | \$ 33,332 |
| Fund Balance | | | | |
| Designated for Specific Capital Projects | <u>302,941</u> | <u>27,720</u> | <u>134</u> | <u>330,795</u> |
| TOTAL LIABILITY AND FUND BALANCE | <u>\$ 302,941</u> | <u>\$ 61,052</u> | <u>\$ 134</u> | <u>\$ 364,127</u> |

The Accompanying Notes are an Integral Part of these Financial Statements.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE ALL CAPITAL PROJECTS FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Court House Renova- tions</u> | <u>Two Hundred Bed Addition</u> | <u>Adminis- tration Building</u> | <u>Total December 31, 1979 (Exhibit B)</u> |
|---|--|---|--|--|
| Sources of Financial Resources | | | | |
| Revenues: | | | | |
| Interest | \$ 4,128 | \$ 5,085 | \$ | \$ 9,213 |
| Other Sources: | | | | |
| Proceeds from Bond Issue | 625,000 | | | 625,000 |
| Transfer from Court House Renovation | <u></u> | <u>60,000</u> | <u></u> | <u>60,000</u> |
| Total Sources of Financial Resources | <u>629,128</u> | <u>65,085</u> | <u>-</u> | <u>694,213</u> |

MERRIMACK COUNTY REPORT

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| | <u>Court House Renova- tions</u> | <u>Two Hundred Bed Addition</u> | <u>Adminis- tration Building</u> | <u>Total December 31, 1979 (Exhibit B)</u> |
|---|--|---|--|--|
| Uses of Financial Resources | | | | |
| Expenditures: | | | | |
| Contractors | 819,331 | | | 819,331 |
| Court House Design | <u>67,728</u> | | | <u>67,728</u> |
| Total Expenditures | 887,059 | | | 887,059 |
| Other Uses, Interfund Transfers: | | | | |
| Enterprise Fund | | 104,188 | | 104,188 |
| Two Hundred Bed Addition | 60,000 | | | 60,000 |
| General Fund | <u>4,128</u> | <u>5,085</u> | | <u>9,213</u> |
| Total Uses of Financial Resources | <u>951,187</u> | <u>109,273</u> | | <u>1,060,460</u> |
| Net Decrease in Fund Balance During Year | (332,059) | (44,188) | | (336,247) |
| Fund Balance, January 1, 1979 | <u>625,000</u> | <u>71,911</u> | <u>134</u> | <u>697,045</u> |
| Fund Balance, December 31, 1979 | <u>\$ 302,941</u> | <u>\$ 27,723</u> | <u>\$ 134</u> | <u>\$ 330,798</u> |

The Accompanying Notes are an Integral Part of these Financial Statements.

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE FIDUCIARY FUND TYPE COMBINING BALANCE SHEET ALL AGENCY FUNDS AS AT DECEMBER 31, 1979

| | Superior Court Bail and Escrow | Shapiro Escrow Fund | County Patient Funds | Patients Without Funds | Clerk of Superior Court | Total December 31, 1979 (Exhibit A) |
|-------------------------------------|---|---------------------------|----------------------------|------------------------------|-------------------------------|--|
| Assets | | | | | | |
| Cash | \$ 1,282,999 | \$ 9,448 | \$ 98,035 | \$ 5,023 | \$ 29,657 | \$ 1,425,162 |
| Fund Balance | | | | | | |
| Designated for Specific Agencies | \$ 1,282,999 | \$ 9,448 | \$ 98,035 | \$ 5,023 | \$ 29,657 | \$ 1,425,162 |

The Accompanying Notes are an Integral Part of these Financial Statements.

COUNTY OF MERRIMACK, NEW HAMPSHIRE
FIDUCIARY FUND TYPE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL AGENCY FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

| MERRIMACK COUNTY REPORT | | | | | | | | | |
|---|---|-----------------|----------------------------|------------------------------|-------------------------------|--|--|--|--|
| | Superior Court Bail and Escrow | Shapiro Fund | County Patient Funds | Patients Without Funds | Clerk of Superior Court | Total December 31, 1979 (Exhibit B) | | | |
| Sources of Financial Resources | \$ 53,479 | \$ | \$ | \$ | \$ | \$ | | | |
| Bail and Transfers | | | 549,152 | | | 53,479 | | | |
| Patient Funds Received | | | | 21,756 | | 549,152 | | | |
| Patients Without Funds Received | | | | | 95,641 | 21,756 | | | |
| Legal Proceedings | 148,654 | 492 | | | 14,683 | 95,641 | | | |
| Interest | | | | | | 149,146 | | | |
| Other | | | | | | 14,683 | | | |
| Total Sources of Financial Resources | 202,133 | 492 | 549,152 | 21,756 | 110,324 | 883,857 | | | |
| Uses of Financial Resources | | | | | | | | | |
| Bail Refunds and Forfeits | 46,939 | | | | | 46,939 | | | |
| Funds Disbursed to Patients | | | 536,516 | | | 536,516 | | | |
| Funds Disbursed to Patients Without Funds | | | | 19,678 | | 19,678 | | | |
| Legal Proceedings | | | | | 78,051 | 78,051 | | | |
| Other | | | | | 12,245 | 12,245 | | | |
| Total Uses of Financial Resources | 46,939 | - | 536,516 | 19,678 | 90,296 | 693,429 | | | |

MERRIMACK COUNTY REPORT

| | Superior Court Bail and Escrow | Shapiro Escrow Fund | County Patient Funds | Patients Without Funds | Clerk of Superior Court | Total December 31, 1979 (Exhibit B) |
|--|---|---------------------------|----------------------------|------------------------------|-------------------------------|--|
| Net Increase in Fund Balance During the Year | 155,194 | 492 | 12,636 | 2,078 | 20,028 | 190,428 |
| Fund Balance, January 1, 1979 | 1,127,805 | 8,956 | 85,399 | 2,945 | | 1,225,105 |
| Restatement and Reclassification (Note 10) | | | | | 9,629 | 9,629 |
| As Restated | 1,127,805 | 8,956 | 85,399 | 2,945 | 9,629 | 1,234,734 |
| Fund Balance, December 31, 1979 | \$ 1,282,999 | \$ 9,448 | \$ 98,035 | \$ 5,023 | \$ 29,657 | \$ 1,425,162 |

The Accompanying Notes are an Integral Part of these Financial Statements.

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
NOTES TO FINANCIAL STATEMENTS****NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the County of Merrimack, New Hampshire, conform to generally accepted accounting principles as applicable to governmental units.

The following is a summary of the more significant policies:

Basis of Presentation

The accounts of the County are organized on the basis of funds or accounts groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the County:

GOVERNMENTAL FUNDS

- 1) **General Fund** - The General Fund is the general operating fund of the County. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.
- 2) **Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.
- 3) **Capital Projects Funds** - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by special assessments or enterprise operations.

PROPRIETARY FUNDS

- 4) **Enterprise Fund** - An enterprise fund (The Merrimack County Nursing Home) is used to account for operations that provide a service to the resident of the County by user charges and reimbursements from the State of New Hampshire, where periodic measurement of net income is required by the County and State for capital maintenance, public policy, management control, accountability, and cost reimbursement purposes. Such accounting principles required the preparation of separate financial statements as has been done in this case.

FIDUCIARY FUNDS

- 5) **Agency Funds** - The account for assets held by a governmental unit acting as an agent for individuals, private organizations, other governmental units, and/or other funds.

ACCOUNT GROUPS

General Fixed Assets

Buildings, improvements and equipment of the general fund are not recognized as fixed assets but are expensed at the time of purchase. No depreciation has been recognized on these assets.

The values for the general fixed assets shown in Exhibit F of this report are based on estimated historical costs as provided by county management and current appraisal data as provided by insurance companies.

Long-Term Debt Group of Accounts

All bonded debt is recorded in the general long-term debt accounts including \$5,060,000 of nursing home bonds. It is the county's intention to retire these bonds from tax revenues generated by the general fund, even though the proceeds of the bonds were used to construct tangible and potentially saleable assets (i.e. Nursing Home buildings). In addition, the bonds bear the full faith and credit of all the taxpayers of the county, not just individuals involved with the nursing home.

Bases of Accounting

The modified accrual basis of accounting is used for all governmental type funds (general, special revenue, and capital projects) and fiduciary (agency) funds.

Under the modified accrual basis of accounting, revenues are recorded when received in cash except in cases where they are both measurable and available and therefore are resources which may be used to finance expenditures of the fiscal period. Expenditures, except for interest on the commissioners' office portion of long-term debt which is recorded when it becomes due, are recorded when goods or services are received and actual liabilities are incurred.

The full accrual basis of accounting is used for the enterprise fund (Merrimack County Nursing Home).

Inventories

All funds except the interprise fund (Merrimack County Nursing Home) do not record inventories. The nursing home records inventories at cost on a first-in, first-out basis.

Prepaid Expenses

Prepaid expenses of the enterprise fund (Merrimack County Nursing Home) represent prepayments of subsequent year's expenses. They will be written off as actual expenses when they are incurred during 1980. At the end of 1979 the prepaid expenses were composed as follows:

| | |
|------------------------|------------------|
| Health Insurance | \$ 14,698 |
| Plant Insurance | <u>16,025</u> |
| Total Prepaid Expenses | <u>\$ 30,723</u> |

Accrued Expenses

Accrued expenses of the enterprise fund (Merrimack County Nursing Home) are comprised of the following:

| | |
|-------------------------------|-------------------|
| Accrued Payroll | \$ 10,843 |
| Accrued Interest | 128,353 |
| Accrued Employee Compensation | |
| Vacation Leave | <u>150,391</u> |
| Total Accrued Expenses | <u>\$ 289,587</u> |

NOTE 2 - PENSION FUND

The county provides for pension benefits to substantially all employees through a contributory retirement system under New Hampshire law. The law prescribes the formula for computing retirement allowances and presently does not permit advance funding of pension liabilities. Retirement allowances are paid by county funding and employees' contributions, based on age and date of entry. Employee contributions constitute an annuity savings fund from which a portion of the retirement allowances are paid. Pension expense for the year totaled \$76,739 determined on an actuarial basis. The unfunded past service liability of the entire retirement system was approximately nineteen million dollars (of which approximately seventeen million dollars is the state's liability) and is being amortized over a twenty year period terminating in 1993. The value of vested benefits of the employees has not been determined.

NOTE 3 - ACCUMULATED UNUSED EMPLOYEE BENEFITS

The county does not accrue accumulated vacation or sick leave in the General Fund, but rather records these costs at the time the payments are made. The enterprise Fund (Merrimack County Nursing Home) accrues accumulated vacation leave and recognizes the expense in the period the leave is earned.

Vacation Leave - Employees earned between one half hour per eight hours worked to one and a quarter days vacation at the completion of each month's service. At least one week of vacation leave must be used within one year of accrual. Upon termination, employees receive any remaining vacation leave which has been accrued. At December 31, 1979, estimated accrued vacation leave was \$150,391 for the Enterprise Funds (Merrimack County Nursing Home).

Sick Leave - Employees earned between one half hour per eight hours worked to one and one half days at the completion of each month, depending upon the employees' classification. Employees may accumulate a maximum of 90 days sick leave. Sick leave is not vested and it is not the policy of the County to pay accrued sick leave to employees upon termination. Sick leave is only recognized in the year it is paid. Accrued sick leave is not reflected in the financial statements because it is not payable until used by an employee.

NOTE 4 - FUTURE DEBT REQUIREMENTS

As stated in note 1, all bonded debt is paid through the General Fund. The debt service requirements of both the General Fund and the Merrimack County

Nursing Home at December 31, 1979 is as follows:

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------|---------------------|---------------------|---------------------|
| 1980 | \$ 480,000 | \$ 360,512 | \$ 840,512 |
| 1981 | 475,000 | 334,276 | 809,276 |
| 1982 | 475,000 | 308,134 | 783,134 |
| 1983 | 475,000 | 281,991 | 756,991 |
| 1984 | 475,000 | 255,849 | 730,849 |
| Subtotal | 2,380,000 | 1,540,762 | 3,920,762 |
| 1985-1995 | 4,005,000 | 1,267,724 | 5,272,724 |
| Total | \$ <u>6,385,000</u> | \$ <u>2,808,486</u> | \$ <u>9,193,486</u> |

NOTE 5 - CONSTRUCTION COMMITMENTS

The County is currently renovating and making additions to the county court house. The contract of \$913,000 was awarded to A.P Whitaker & Sons, Inc. The renovations and addition are being financed with the proceeds of a \$625,000 bond issue and a contribution of \$625,000 from the general fund balance, the total court house project will cost \$1,190,000 the balance of \$277,000 being used for architect's fees and other related costs. The remaining \$60,000 will be used for the installation of an additional elevator needed in the new nursing home.

NOTE 6 - ENTERPRISE FUND FIXED ASSETS

The Enterprise Fund (Merrimack County Nursing Home) buildings and its equipment have been recorded at cost. Depreciation had been computed on the above buildings and equipment using the straight-line method based on the following useful lives:

| | |
|---|-------------|
| New County Home Building | 25-40 Years |
| Building Improvements - Other | 15-30 Years |
| New Nursing Home Start Up Equipment | 2-5 Years |
| New and Pre-Existing Nursing Home Equipment | 3-20 Years |

The major classes of nursing home depreciable assets as at December 31, 1979 are summarized as follows:

| | <u>Cost</u> | <u>Accumulated Depreciation</u> | <u>Net Depreciated Value</u> |
|----------------------------|---------------------|-------------------------------------|--------------------------------------|
| Buildings and Improvements | \$ 7,103,735 | \$ 726,225 | \$ 6,377,510 |
| Equipment | 745,518 | 221,627 | 523,891 |
| Totals | <u>\$ 7,849,253</u> | <u>\$ 947,852</u> | <u>\$ 6,901,401</u> |

NOTE 7 - LITIGATION

At the time of the audit, Merrimack County was in dispute with an ex-inmate of the Merrimack County Department of Corrections who seeks \$50,000 in damages as a result of a fall while incarcerated at the Merrimack County penal institution. In the opinion of the County attorney, the suit will be resolved favorably to the County and should not have a significant impact on the County's financial condition.

NOTE 8 - OVEREXPENDITURES

The major overexpenditures in the general government group of expenditures were welfare and the superior court. The bulk of the welfare overexpenditures were related to old age assistance, APTD and intermediate nursing home care. The county has little control over these expenditures as these items are reimbursements to the State of New Hampshire.

The superior court was also overexpended due to several requests for unbudgeted items and a heavy caseload which resulted in heavy payroll and service fees. These overexpenditures were authorized by the court over which county officials have no control.

The corrections department also experienced some overexpenditures. Wages and prisoner costs were the principal overexpended areas of the corrections of the corrections department. Some of the difficulty in the corrections department can be blamed on the ancient and inefficient facility (now closed) in which the prisoners were housed.

Minor underexpenditures in other areas helped to limit the total general fund overexpenditures to \$157,311. Actual revenues in excess of estimates in the amount of \$176,217 compensated for the balance of the overexpenditures.

The Merrimack County Nursing Home virtually broke even on its budgeted expenditures. The overexpended unbudgeted transfer to the general fund was offset by an unbudgeted revenue on the general fund. Unbudgeted depreciation

and other full accrual adjustments were more than offset by the bonded debt paid by the general fund on behalf of the nursing home.

NOTE 9 - LEASES

The county extension service leases office space for its operations. It signed a five year lease covering the period from July 1, 1978 to June 30, 1983. The rental is \$1,200 per month for the first year, \$1,350 per month for the second and third years and \$1,500 per month for the fourth and fifth years. The total rent expense for 1979 was \$15,830.

NOTE 10 - RESTATEMENT OF FUND BALANCE AND ACCOUNTING CHANGE

There was one restatement to beginning fund balance as detailed as follows:

Fiduciary Fund Type - Agency

The adjustment of \$9,629 was due to inclusion of the balance of the clerk of superior court's checking account as an agency fund, instead of showing it as an independent schedule under the general fund. The clerk acts as a county agent pending final disposition of the cases under his jurisdiction.

The accounting changes that are related to the interprise fund (Merrimack County Nursing Home) are detailed as follows:

Proprietary Fund Type - Enterprise Fund

The financial statements for the year ended December 31, 1979 reflect certain changes in accounting principles from those used in previous financial statements. These changes in accounting principles were made to conform with "Governmental Accounting, Auditing and Financial Reporting" recommended by the National Council on Governmental Accounting and "Audits of State and Local Governmental Units" issued by the American Institute of Certified Public Accountants. In previous years, the Merrimack County Nursing Home was reported as part of general fund using the modified accrual basis of accounting. For the current year, the Merrimack County Nursing Home was reported as an enterprise fund using the accrual basis of accounting. These changes resulted in the following restatements of fund balances at January 1, 1979.

MERRIMACK COUNTY REPORT

Deductions

| | |
|---|----------------|
| Reclassification of Amount Due General Fund | \$ 336,337 |
| Recognition of Accrued Interest | 138,404 |
| Recognition of Accrued Payroll | 8,840 |
| Recognition of Leave and Holiday Earned | <u>131,961</u> |
| Total Deductions | <u>615,542</u> |

Additions

| | |
|--|------------------|
| Recognition of Net Depreciated Value of Land, Buildings and Equipment in Excess of Advances from General Fund - General Obligation Bonds | 1,536,251 |
| Recognition of Inventories | 220,220 |
| Recognition of Prepaid Expenses | <u>44,688</u> |
| Total Additions | <u>1,801,159</u> |

Net Increase in Beginning Retained Earnings/Fund
Balance

\$ 1,185,617

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF SOURCES OF FINANCIAL RESOURCES -
BUDGET AND ACTUAL
GENERAL FUND
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|-----------------------------------|----------------|----------------|---|
| Revenues | | | |
| Property Taxes | \$ 2,492,359 | \$ 2,492,359 | \$ - |
| Charges for Services | | | |
| Superior Court Fines and Forfeits | 50,000 | 47,058 | (2,942) |
| Register of Deeds Fees | 150,000 | 172,821 | 22,821 |
| Sheriff's Fees | 75,000 | 87,564 | 12,564 |
| Dispatch System | <u>49,177</u> | <u>42,674</u> | <u>(6,503)</u> |
| Total Charges for Services | <u>324,177</u> | <u>350,177</u> | <u>25,940</u> |
| County Farm | | | |
| Sale of Milk | 75,000 | 88,357 | 13,357 |
| Sale of Livestock | 3,000 | 3,728 | 728 |

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|---|---------------------|---------------------|---|
| Sale of Produce | 1,000 | - | (1,000) |
| Sale of Food to Home | 25,000 | 26,162 | 1,162 |
| Miscellaneous | <u>2,000</u> | <u>7,694</u> | <u>5,694</u> |
| Total County Farm | <u>106,000</u> | <u>125,941</u> | <u>19,941</u> |
| Intergovernmental Revenues | | | |
| Rural Planning Grant | 34,400 | 26,455 | (7,945) |
| Board and Care of Children | 13,000 | 6,281 | (6,719) |
| Direct Aid - Welfare | 2,000 | 2,946 | 946 |
| Soldiers' Aid | 1,000 | 1,798 | 798 |
| Old Age Assistance | 2,000 | 780 | (1,220) |
| Income Food Stamp Program | - | 1,087 | 1,087 |
| Federal Payment in Lieu of Taxes | - | 1,956 | 1,956 |
| Probation Clerk Hire | <u>-</u> | <u>5,855</u> | <u>5,855</u> |
| Total Intergovernmental Revenues | <u>52,400</u> | <u>47,158</u> | <u>(5,242)</u> |
| Miscellaneous | | | |
| Interest | 130,000 | 149,409 | 19,409 |
| House of Correction - Reimbursements | 10,000 | 6,656 | (3,344) |
| Copier Charges | - | 1,079 | 1,079 |
| Treasurers Department | <u>-</u> | <u>604</u> | <u>604</u> |
| Total Miscellaneous | <u>140,000</u> | <u>157,748</u> | <u>17,748</u> |
| Total Revenues | <u>3,114,936</u> | <u>3,173,323</u> | <u>58,387</u> |
| Other Sources Interfund Transfers | | | |
| Special Revenue Funds: | | | |
| Federal Revenue Sharing Funds | 220,000 | 220,000 | - |
| Crime Grants | - | 3,277 | 3,277 |
| CETA Funds | <u>-</u> | <u>27,625</u> | <u>27,625</u> |
| Total Special Revenue Funds | 220,000 | 250,902 | 30,902 |
| Capital Projects Fund: | | | |
| Interest from Building Fund | - | 9,213 | 9,213 |
| Enterprise Fund | | | |
| Other | <u>-</u> | <u>77,715</u> | <u>77,715</u> |
| Total Interfund Transfers | <u>220,000</u> | <u>337,830</u> | <u>117,830</u> |
| TOTAL SOURCES OF FINANCIAL RESOURCES | <u>\$ 3,334,936</u> | <u>\$ 3,511,153</u> | <u>\$ 176,217</u> |

MERRIMACK COUNTY REPORT

COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL
GENERAL FUND - GENERAL GOVERNMENT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|------------------------------------|----------------|----------------|---|
| Administration | | | |
| Personnel | \$ 83,678 | \$ 84,195 | \$ 517 |
| Audit | 6,000 | 6,571 | 571 |
| Social Security | 34,600 | 34,375 | (225) |
| Health Insurance | 25,500 | 23,193 | (2,307) |
| Retirement | 18,500 | 18,754 | 254 |
| Insurance - Workmen's Compensation | 7,500 | 7,493 | (7) |
| Outside Services | 4,000 | 4,707 | 707 |
| Printing and Binding | 2,150 | 1,476 | (674) |
| Supplies | 2,800 | 2,739 | (61) |
| Communications | 6,500 | 7,760 | 1,260 |
| Travel | 3,300 | 4,519 | 1,219 |
| Equipment Repairs | 1,650 | 1,806 | 156 |
| Equipment Rental | 1,000 | - | (1,000) |
| Totals | <u>197,178</u> | <u>197,588</u> | <u>410</u> |
| Delegation | <u>7,500</u> | <u>6,795</u> | <u>(705)</u> |
| County Attorney | | | |
| Personnel | 41,741 | 41,537 | (204) |
| Outside Services | 400 | 470 | 70 |
| Printing and Binding | 700 | 463 | (237) |
| Supplies | 500 | 392 | (108) |
| Communications | 2,150 | 2,427 | 277 |
| Travel | 100 | 100 | - |
| Totals | <u>45,591</u> | <u>45,389</u> | <u>(202)</u> |
| Register of Deeds | | | |
| Personnel | 76,551 | 76,111 | (440) |
| Outside Services | 3,691 | 3,463 | (228) |
| Printing and Binding | 32,200 | 32,316 | 116 |
| Supplies | 500 | 561 | 61 |
| Communications | 3,300 | 3,095 | (205) |
| Equipment | 200 | - | (200) |
| Insurance | 1,042 | 494 | (548) |
| Totals | <u>117,484</u> | <u>116,040</u> | <u>(1,444)</u> |

MERRIMACK COUNTY REPORT

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| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|--------------------------------|---------------|---------------|---|
| Register of Probate | | | |
| Personnel | 9,270 | 8,613 | (657) |
| Probate Judge Account | 300 | 535 | 235 |
| Outside Services | 400 | 788 | 388 |
| Printing and Binding | 5,000 | 3,772 | (1,228) |
| Supplies | 1,000 | 632 | (368) |
| Communications | 2,700 | 3,420 | 720 |
| Equipment Repairs | 200 | - | (200) |
| Insurance | 1,100 | 547 | (553) |
| Total Register of Probate | 19,970 | 18,307 | (1,663) |
| Sheriff's Department | | | |
| Personnel | 142,918 | 127,206 | (15,712) |
| Sheriff Special Salary Account | - | 731 | 731 |
| Deputy Services | - | 12,961 | 12,961 |
| Education and Training | 790 | 1,330 | 540 |
| Outside Services | 500 | 705 | 205 |
| Fees Paid State Officials | 6,000 | 6,449 | 449 |
| Stationery and Supplies | 2,250 | 2,671 | 421 |
| Dues and Subscriptions | 360 | 160 | (200) |
| Postage | 2,250 | 1,864 | (386) |
| Photography | 450 | 324 | (126) |
| Telephone | 3,000 | 2,567 | (433) |
| Extraditions and Travel | 9,600 | 6,836 | (2,764) |
| Dispatch Services | 17,000 | 17,000 | - |
| Auto Maintenance | 10,400 | 16,892 | 6,492 |
| Insurance | 9,850 | 8,046 | (1,804) |
| Total Sheriff's Department | 205,368 | 205,742 | 374 |
| Dispatch | | | |
| Personnel | 36,403 | 38,988 | 2,585 |
| Social Security | 2,054 | - | (2,054) |
| Retirement | 1,080 | - | (1,080) |
| Health Insurance | 1,786 | - | (1,786) |
| Communications | 6,500 | 6,220 | (280) |
| Total Dispatch | 47,823 | 45,208 | (2,615) |
| Medical Referee | | | |
| Salaries | 16,280 | 12,506 | (3,774) |
| Special Services | - | 2,210 | 2,210 |
| Outside Services | - | 1,177 | 1,177 |
| Communications | - | 13 | 13 |
| Travel | - | 374 | 374 |
| Total Medical Referee | 16,280 | 16,280 | - |

MERRIMACK COUNTY REPORT

| | Budget | Actual | Actual Over/(Under) Budget |
|-----------------------------------|---------|---------|----------------------------------|
| Maintenance of Court House | | | |
| Personnel | 25,689 | 24,191 | (1,498) |
| Electricity | 19,500 | 22,344 | 2,844 |
| Water | 1,200 | 1,576 | 376 |
| Fuel | 20,000 | 18,030 | (1,970) |
| Outside Services | 6,260 | 6,470 | 210 |
| Maintenance Agreements | 1,600 | 1,705 | 105 |
| Care of Grounds | 500 | 13 | (487) |
| Supplies | 2,500 | 1,767 | (733) |
| Equipment Repairs | 4,853 | 5,240 | 387 |
| Insurance | 3,000 | 4,393 | 1,393 |
| Total Maintenance of Court House | 85,102 | 85,729 | 627 |
| Superior Court | | | |
| Personnel | 118,375 | 128,767 | 10,392 |
| Outside Services | 4,000 | 15,409 | 11,409 |
| Printing and Binding | 4,000 | 2,755 | (1,245) |
| Supplies | 8,000 | 9,793 | 1,793 |
| Jury Payroll | 60,000 | 72,071 | 12,071 |
| State Vs Payroll | 10,000 | 15,354 | 5,354 |
| Referees and Masters | 15,000 | 31,520 | 16,520 |
| Court Stenographers Fees | 45,000 | 64,429 | 19,429 |
| Communications | 8,000 | 10,917 | 2,917 |
| Travel | 500 | 2,557 | 2,057 |
| Clerk's Retirement | 2,900 | 2,739 | (161) |
| Equipment Repairs | 750 | 1,304 | 554 |
| Insurance | 750 | 1,781 | 1,031 |
| Total Superior Court | 277,275 | 359,396 | 82,121 |
| Welfare Administration | | | |
| Personnel | 36,000 | 35,958 | (42) |
| Printing and Binding | 275 | 253 | (22) |
| Supplies | 200 | 196 | (4) |
| Soldiers Aid | 17,000 | 9,674 | (7,326) |
| Welfare Direct Aid | 45,000 | 52,342 | 7,342 |
| Old Age Assistance | 25,000 | 43,365 | 18,365 |
| APTD | 96,000 | 127,387 | 31,387 |
| Nursing Home Care | 466,837 | 522,222 | 55,385 |
| Nursing Home Care, County | 75,000 | 66,074 | (8,926) |
| Board and Care of Children | 125,000 | 129,817 | 4,817 |
| Communications | 996 | 923 | (73) |
| Travel | 3,000 | 2,132 | (868) |
| Equipment Repairs | 304 | 240 | (64) |
| Total Welfare Administration | 890,612 | 990,583 | 99,971 |
| Other | | | |
| Interest, Tax Anticipation Notes | 142,897 | 142,897 | - |
| Mental Health | 43,200 | 42,800 | (400) |

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| | Budget | Actual | Actual Over/(Under) Budget |
|--|----------------------------|----------------------------|---|
| Visiting Nurse Association | 27,000 | 27,000 | - |
| Retired Senior Volunteer Project | 6,000 | 6,000 | - |
| Merrimack County Conservation District | 10,000 | 10,000 | - |
| Community Action Program: | | | |
| Meals on Wheels | 18,000 | 18,000 | - |
| Transportation | 15,600 | 15,600 | - |
| Senior Bake and Make | 800 | - | (800) |
| Community Services Council | 4,000 | 4,000 | - |
| Contingency Fund | 14,161 | 3,020 | (11,141) |
| Corrections Study | 5,000 | - | (5,000) |
| Unemployment Compensation Insurance | 12,010 | 7,599 | (4,411) |
| Total Other | <u>298,668</u> | <u>276,916</u> | <u>(21,752)</u> |
| TOTAL GENERAL GOVERNMENT | \$ <u>2,208,851</u> | \$ <u>2,363,973</u> | \$ <u>155,122</u> |

COUNTY OF MERRIMACK, NEW HAMPSHIRE GOVERNMENTAL FUND TYPE STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET AND ACTUAL GENERAL FUND - CORRECTIONS DEPARTMENT FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979

| | Budget | Actual | Actual Over/(Under) Budget |
|-------------------------------------|--------------------------|--------------------------|---|
| Personnel | \$ 234,526 | \$ 240,494 | \$ 5,968 |
| Social Security | 12,077 | 14,195 | 2,118 |
| Health Insurance | 11,337 | 9,783 | (1,554) |
| Retirement | 6,508 | 5,504 | (1,004) |
| Supplies | 14,500 | 20,391 | 5,891 |
| Meals and Board for Inmates | 45,167 | 53,320 | 8,153 |
| Medical Services | 20,000 | 12,253 | (7,747) |
| Heat and Lights | 18,685 | 25,440 | 6,755 |
| Communications | 4,800 | 5,096 | 296 |
| Travel | 800 | 3,323 | 2,523 |
| Maintenance and Repair of Equipment | 5,528 | 6,186 | 658 |
| Uniforms | 1,500 | 1,506 | 6 |
| Rehabilitation Expense | 5,700 | 4,955 | (745) |
| Insurance | <u>9,000</u> | <u>3,661</u> | <u>(5,330)</u> |
| Total Corrections Department | \$ <u>390,128</u> | \$ <u>406,107</u> | \$ <u>15,979</u> |

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL
GENERAL FUND - COUNTY FARM
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|-------------------------------------|---------------|---------------|---|
| Personnel | \$ 39,874 | \$ 40,587 | \$ 713 |
| Social Security | 2,080 | 2,396 | 316 |
| Health Insurance | 2,400 | 2,168 | (232) |
| Retirement | 1,875 | 1,103 | (772) |
| Veterinarian's Fees | 1,500 | 759 | (741) |
| Breeding, Testing and Registrations | 1,500 | 2,178 | 678 |
| Supplies | 2,800 | 4,710 | 1,910 |
| Heat and Lights | 3,000 | 5,520 | 2,520 |
| Gas, Oil and Grease | 2,500 | 2,702 | 202 |
| Seed, Fertilizer and Spray | 6,000 | 6,337 | 337 |
| Feed | 38,000 | 38,186 | 186 |
| Bedding | 500 | 420 | (80) |
| Repairs to Building | 750 | 704 | (46) |
| Repairs to Equipment | 3,500 | 5,315 | 1,815 |
| Taxes | 10,500 | 5,784 | (4,716) |
| Rent | 500 | 788 | 288 |
| Special Products | 1,500 | 941 | (559) |
| Insurance | 5,000 | 2,940 | (2,060) |
| Total County Farm | \$ 123,779 | \$ 123,538 | \$ (241) |

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL
GENERAL FUND - CAPITAL OUTLAY
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|---------------------------|---------------|---------------|---|
| General Government | | | |
| Administration | \$ 3,125 | \$ - | \$ (3,125) |
| County Attorney | 200 | - | (200) |
| Register of Deeds | 1,728 | 1,728 | - |
| Register of Probate | 2,000 | 120 | (1,880) |
| Sheriff's Department: | | | |

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| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|-----------------------------|------------------|------------------|---|
| Vehicle Replacement | 9,400 | 10,627* | 1,227 |
| Equipment | 1,200 | 1,427 | 227 |
| Dispatch | 2,414 | 2,263 | (151) |
| Court House: | | | |
| Building Improvements | 500 | 24 | (476) |
| Equipment | 200 | 249 | 49 |
| Superior Court | 1,000 | 1,835 | 835 |
| Total General Government | 21,767 | 18,273 | (3,494) |
| County Farm | | | |
| Equipment | 9,000 | 9,016* | 16 |
| TOTAL CAPITAL OUTLAY | \$ 30,767 | \$ 27,289 | \$ (3,478) |

COUNTY OF MERRIMACK, NEW HAMPSHIRE **GOVERNMENTAL FUND TYPE** **STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET** **AND ACTUAL** **GENERAL FUND - DEBT SERVICE** **FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|------------------------------|-------------------|-------------------|---|
| Principal | | | |
| General Government: | | | |
| Administration Building | \$ 50,000 | \$ 50,000 | \$ - |
| Nursing Home: | | | |
| Hospital Improvements | 30,000 | 30,000 | - |
| Forty-Eight Bed Addition | 70,000 | 70,000 | - |
| Two Hundred Bed Addition | 275,000 | 275,000 | - |
| Two Hundred Bed Supplemental | 60,000 | 60,000 | - |
| Total Nursing Home | 435,000 | 435,000 | - |
| Total Principal | 485,000 | 485,000 | - |
| Interest | | | |
| General Government: | | | |
| Administration Building | 36,750 | 36,750 | - |
| TOTAL DEBT SERVICE | \$ 521,750 | \$ 521,750 | \$ - |

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE
STATEMENT OF USES OF FINANCIAL RESOURCES - BUDGET
AND ACTUAL
GENERAL FUND - INTERFUND TRANSFERS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|------------------------------------|-----------------------|-----------------------|---|
| Special Revenue Funds Rural | | | |
| Planning Grant | | | |
| Personnel | \$ 25,440 | \$ 22,234 | \$ (3,206) |
| Social Security | 1,541 | - | (1,541) |
| Supplies | 500 | 962 | 462 |
| Health Insurance | 1,000 | 954 | (46) |
| Communications | 4,519 | 1,233 | (3,286) |
| Travel | 900 | 944 | 44 |
| Equipment | <u>500</u> | <u>128</u> | <u>(372)</u> |
| Total Rural Planning Grant | 34,400 | 26,455 | (7,945) |
| County Extension Service | <u>99,549</u> | <u>97,423</u> | <u>(2,126)</u> |
| TOTAL INTERFUND TRANSFERS | \$ <u>133,949</u> | \$ <u>123,878</u> | \$ <u>(10,071)</u> |

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
FEDERAL REVENUE SHARING FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

Sources of Financial Resources

Revenues:

Intergovernmental:

| | |
|--------------------|---------------|
| First Entitlement | \$ 71,278 |
| Second Entitlement | 71,278 |
| Third Entitlement | 71,280 |
| Fourth Entitlement | <u>86,184</u> |

| | |
|--------------------|------------|
| Total Entitlements | \$ 300,020 |
|--------------------|------------|

| | |
|-----------|--------------|
| Interest: | <u>6,026</u> |
|-----------|--------------|

| | |
|----------------|------------|
| Total Revenues | \$ 306,046 |
|----------------|------------|

Uses of Financial Resources

Interfund Transfer to General Fund:

| | |
|--------------------------------------|---------------|
| Administration Building Debt Service | 50,000 |
| Nursing Home Addition Debt Service | 50,000 |
| Social Service Grants | 50,000 |
| Corrections Department Salaries | 51,600 |
| Vehicle Purchases | <u>18,400</u> |

| | |
|---------------------------|----------------|
| Total Interfund Transfers | <u>220,000</u> |
|---------------------------|----------------|

| | |
|-----------------------------------|----------------|
| Total Uses of Financial Resources | <u>220,000</u> |
|-----------------------------------|----------------|

| | |
|--------------------------------------|--------|
| Increase in Fund Balance During Year | 86,046 |
|--------------------------------------|--------|

| | |
|-------------------------------|---------------|
| Fund Balance, January 1, 1979 | <u>57,113</u> |
|-------------------------------|---------------|

| | |
|---------------------------------|-------------------|
| Fund Balance, December 31, 1979 | <u>\$ 143,159</u> |
|---------------------------------|-------------------|

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
COUNTY EXTENSION SERVICE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

Sources of Financial Resources

Revenues:

| | | |
|----------------|-----------|----------|
| Reimbursements | \$ 6,261 | |
| Interest | <u>64</u> | |
| Total Revenues | | \$ 6,325 |

From Other Sources:

| | | |
|--------------------------------------|---------------|------------|
| Interfund Transfer from General Fund | <u>97,423</u> | |
| Total Sources of Financial Resources | | \$ 103,748 |

Uses of Financial Resources

Expenditures:

Current:

| | |
|-------------------------|--------|
| Agents' Salaries | 30,853 |
| Secretarial Salaries | 25,520 |
| Summer Assistant Salary | 1,077 |
| Travel | 8,795 |
| Supplies and Materials | 5,792 |
| Communications Services | 5,417 |
| Social Security Taxes | 1,636 |
| Maintenance Agreements | 1,086 |

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| | | |
|--|--------------|-----------------|
| Health Insurance | 1,066 | |
| Rents | 15,830 | |
| Postage and Handling | 181 | |
| Repairs to Equipment | 151 | |
| Bond | 278 | |
| Workmen's Compensation | 53 | |
| Equipment Insurance | 90 | |
| Insurance | 165 | |
| Unemployment Insurance | 274 | |
| Electricity | 674 | |
| 4-H Work Study | <u>153</u> | |
| Total Current | 99,091 | |
| Capital Outlay: | <u>2,675</u> | |
| Total Uses of Financial Resources | | <u>101,766</u> |
| Net Increase in Fund Balance During Year | | 1,982 |
| Fund Balance, January 1, 1979 | | <u>3,256</u> |
| Fund Balance, December 31, 1979 | | \$ <u>5,238</u> |

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
PROPRIETARY FUND TYPE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCE
BUDGET AND ACTUAL - ENTERPRISE FUND
MERRIMACK COUNTY NURSING HOME
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|---|------------------|------------------|---|
| Revenues | | | |
| Taxes | \$ 462,070 | \$ 462,070 | \$ - |
| County Contribution - Debt Principal | | | |
| Retirement | - | 435,000 | 435,000 |
| Charges for Services | 3,542,872 | 3,611,089 | 68,217 |
| Miscellaneous Income | 15,000 | 8,272 | (6,728) |
| Internal Income | 10,000 | 4,587 | (5,413) |
| Maintenance Income | 5,000 | 10,429 | 5,429 |
| Medical Services Income | - | 6,078 | 6,078 |
| Total Revenue | <u>4,034,942</u> | <u>4,537,525</u> | <u>502,583</u> |
| Other Sources of Revenue: | | | |
| Interfund Transfer from Capital Projects Fund | - | 104,188 | 104,188 |
| Total Revenues, All Sources | <u>4,034,942</u> | <u>4,641,713</u> | <u>606,771</u> |

MERRIMACK COUNTY REPORT

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| | Budget | Actual | Actual Over/(Under) Budget |
|--|-----------|-----------|----------------------------------|
| Expenses | | | |
| Current: | | | |
| Administration | 573,869 | 549,262 | (24,607) |
| Purchasing | 39,761 | 39,312 | (449) |
| Dietary | 610,195 | 632,081 | 21,886 |
| Nursing Services | 1,396,323 | 1,394,489 | (1,834) |
| Plant Operation | 441,075 | 440,071 | (1,004) |
| Waste Treatment Plant | 8,800 | 9,255 | 455 |
| Laundry and Linen | 174,729 | 157,039 | (17,690) |
| Housekeeping | 211,502 | 212,573 | 1,071 |
| Medical, Docts, Pharmacist and Clerk | 125,123 | 152,330 | 27,207 |
| Rehabilitation, Recreation | 88,643 | 88,111 | (532) |
| Social Services | 20,464 | 18,351 | (2,113) |
| Interest | 323,858 | 323,858 | - |
| Total Current | 4,014,342 | 4,016,732 | 2,390 |
| Capital Outlay | 20,600 | 22,776 | 2,176 |
| Total Before Transfers | 4,034,942 | 4,039,508 | 4,566 |
| Other Uses: | | | |
| Transfer to General Fund | - | 77,715 | 77,715 |
| Total Modified Accrual Expenses | 4,034,942 | 4,117,223 | 82,281 |
| Adjustments Required to Change Expenses from Modified Accrual Basis to Full Accrual Basis: | | | |
| Additions: | | | |
| Increase in Payroll Accrual | - | 2,003 | 2,003 |
| Depreciation | - | 256,814 | 256,814 |
| Decrease in Prepaid Expenses | - | 13,965 | 13,965 |
| Increase in Accrued Vacation Leave Earned | - | 18,430 | 18,430 |
| Deductions: | | | |
| Removal of Capital Outlay Items | - | (22,776) | (22,776) |
| Decrease in Accrued Interest | - | (10,051) | (10,051) |
| Increase in Inventory | - | (18,283) | (18,283) |
| Adjusted Full Accrual Expense | 4,034,942 | 4,357,325 | 322,383 |
| Net Increase in Retained Earnings/Fund Balance During Year | - | 284,388 | 284,388 |
| Retained Earnings/Fund Balance January 1, 1979 | - | 336,337 | 336,337 |
| Restatement/Reclassification of Beginning Fund Balance: | | | |
| Reclassification of Amount Due General Fund | - | (336,337) | (336,337) |
| Recognition of Accrued Interest | - | (138,404) | (138,404) |
| Recognition of Accrued Payroll | - | (8,840) | (8,840) |
| Recognition of Leave and Holiday Earned | - | (131,961) | (131,961) |

MERRIMACK COUNTY REPORT

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|---|---------------|---------------|---|
| Recognition of Net Depreciated Value of Land, Buildings and Equipment in Excess of Advances from General Fund | | | |
| General Obligation Bonds | - | 1,536,251 | 1,536,251 |
| Recognition of Inventories | - | 220,220 | 220,220 |
| Recognition of Prepaid Expenses | - | 44,688 | 44,688 |
| Adjusted Retained Earnings/Fund Balance, January 1, 1979 | - | 1,521,954 | 1,521,954 |
| Retained Earnings/Fund Balance, December 31, 1979 | \$ - | \$ 1,806,342 | \$ - 1,806,342 |

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
PROPRIETARY FUND TYPE
STATEMENT OF EXPENSES - BUDGET AND ACTUAL
ENTERPRISE FUND - MERRIMACK COUNTY NURSING HOME
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|---------------------------|---------------|---------------|---|
| Administration | | | |
| Personnel | \$ - 120,579 | \$ 123,984 | \$ 3,405 |
| Social Security | 138,000 | 144,150 | 6,150 |
| Health Insurance | 134,000 | 133,881 | (119) |
| Retirement | 75,000 | 51,379 | (23,621) |
| Outside Services | 3,200 | 4,341 | 1,141 |
| Postage | 1,500 | 1,646 | 146 |
| Supplies | 6,000 | 7,968 | 1,968 |
| Advertising | 800 | 938 | 138 |
| Communications | 14,000 | 15,333 | 1,333 |
| Dues and Subscriptions | 800 | 611 | (189) |
| Travel | 2,500 | 2,387 | (113) |
| Conference and Education | 4,500 | 3,909 | (591) |
| Unemployment Compensation | 22,990 | 22,990 | - |
| Insurance | 50,000 | 35,745 | (14,255) |
| Total Administration | \$ 573,869 | \$ 549,262 | \$ (24,607) |
| Purchasing | | | |
| Personnel | \$ 38,761 | \$ 38,357 | \$ (404) |
| Supplies | 1,000 | 955 | (45) |
| Total Purchasing | \$ 39,761 | \$ 39,312 | \$ (449) |

| | <u>Budget</u> | <u>Actual</u> | <u>Actual Over/(Under) Budget</u> |
|-----------------------------|---------------------|---------------------|---|
| Dietary | | | |
| Personnel | \$ 204,195 | \$ 207,783 | \$ 3,588 |
| Inmate Labor | 4,000 | - | (4,000) |
| Supplies | 52,000 | 68,698 | 16,698 |
| Food | 350,000 | 355,600 | 5,600 |
| Total Dietary | <u>\$ 610,195</u> | <u>\$ 632,081</u> | <u>\$ 21,886</u> |
| Nursing Services | | | |
| Personnel | \$ 1,366,323 | \$ 1,366,115 | \$ (208) |
| Medical Personnel Pool | - | 1,239 | 1,239 |
| Supplies | 30,000 | 27,135 | (2,865) |
| Total Nursing Services | <u>\$ 1,396,323</u> | <u>\$ 1,394,489</u> | <u>\$ (1,834)</u> |
| Plant Operation | | | |
| Personnel | \$ 177,959 | \$ 166,515 | \$ (11,444) |
| Social Services | - | 2,052 | 2,052 |
| Supplies | 3,000 | 2,889 | (111) |
| Electricity | 85,000 | 95,124 | 10,124 |
| Gas | 4,000 | 2,795 | (1,205) |
| Water | 4,000 | 2,582 | (1,418) |
| Fuel | 118,416 | 118,776 | 360 |
| Care of Grounds | 5,200 | 7,333 | 2,133 |
| Care of Equipment | 23,500 | 22,939 | (561) |
| Building Supplies | 20,000 | 19,066 | (934) |
| Total Plant Operation | <u>\$ 441,075</u> | <u>\$ 440,071</u> | <u>\$ (1,004)</u> |
| Wast Treatment Plant | | | |
| Electricity | \$ 6,000 | \$ 5,969 | \$ (31) |
| Water | 600 | 259 | (341) |
| Chemicals | 400 | 645 | 245 |
| Fuel | 1,000 | 1,732 | 732 |
| Communications | 200 | 161 | (39) |
| Maintenance and Repairs | 600 | 489 | (111) |
| Total Waste Treatment Plant | <u>\$ 8,800</u> | <u>\$ 9,255</u> | <u>\$ 455</u> |
| Laundry and Linen | | | |
| Personnel | \$ 119,729 | \$ 118,454 | \$ (1,275) |
| Supplies | 25,000 | 22,183 | (2,817) |
| Linen Purchased | 30,000 | 16,402 | (13,598) |
| Total Laundry and Linen | <u>\$ 174,729</u> | <u>\$ 157,039</u> | <u>\$ (17,690)</u> |
| Housekeeping | | | |
| Personnel | \$ 187,702 | \$ 187,914 | \$ 212 |
| Purchased Services | 3,800 | 984 | (2,816) |
| Supplies | 20,000 | 23,675 | 3,675 |
| Total Housekeeping | <u>\$ 211,502</u> | <u>\$ 212,573</u> | <u>\$ 1,071</u> |

MERRIMACK COUNTY REPORT

| | | | Actual Over/(Under) Budget |
|---|-------------------|-------------------|----------------------------------|
| | Budget | Actual | |
| Medical, Doctors, Pharmacist and Clerk | | | |
| Personnel | \$ 50,923 | \$ 50,405 | \$ (518) |
| Contract Pharmacist | 8,200 | 8,400 | 200 |
| Contract Physician | - | 11,722 | 11,722 |
| Physicals, Employees | 5,000 | 4,103 | (897) |
| Purchases, Medicine | 55,000 | 69,164 | 14,164 |
| Supplies | 6,000 | 8,536 | 2,536 |
| Total Medical, Doctors, Pharmacist and Clerk | \$ <u>125,123</u> | \$ <u>152,330</u> | \$ <u>27,207</u> |
| Rehabilitation, Recreation | | | |
| Personnel | \$ 66,643 | \$ 63,830 | \$ (2,813) |
| Supplies | 2,000 | 1,488 | (512) |
| Services for Residents | 20,000 | 22,793 | 2,793 |
| Total Rehabilitation and Recreation | \$ <u>88,643</u> | \$ <u>88,111</u> | \$ <u>(532)</u> |
| Social Services | | | |
| Personnel | \$ 19,964 | \$ 18,253 | \$ (1,711) |
| Supplies | 500 | 98 | (402) |
| Total Social Services | \$ <u>20,464</u> | \$ <u>18,351</u> | \$ <u>(2,113)</u> |
| Interest | | | |
| Interest, Tax Anticipation Notes | \$ 8,370 | \$ 8,370 | \$ - |
| Interest, Bonds | 315,488 | 315,488 | - |
| Total Interest | \$ <u>323,858</u> | \$ <u>323,858</u> | \$ <u>-</u> |
| Capital Outlay | | | |
| Purchasing | \$ 500 | \$ 374 | \$ (126) |
| Dietary | 6,000 | 777 | (5,223) |
| Nursing | 1,000 | 1,383 | 383 |
| Plant Operation | 4,100 | 14,781 | 10,681 |
| Laundry and Linen | 5,000 | 3,490 | (1,510) |
| Housekeeping | 1,500 | 1,565 | 65 |
| Medical, Doctors, Pharmacist and Clerk | 1,500 | - | (1,500) |
| Rehabilitation, Recreation | 1,000 | 406 | (594) |
| Total Capital Outlay | \$ <u>20,600</u> | \$ <u>22,776</u> | \$ <u>2,176</u> |

**COUNTY OF MERRIMACK, NEW HAMPSHIRE
FIDUCIARY FUND TYPE
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE
AGENCY FUND - CLERK OF SUPERIOR COURT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1979**

Sources of Financial Resources

Revenues:

Legal Proceedings:

| | |
|-------------------------|--------------|
| Fines | \$ 10,240 |
| Bail Posted | 30,509 |
| Equity Cases | 12,334 |
| Civil Cases | 11,502 |
| Fees | 10,464 |
| Bonds Posted | 5,900 |
| Postage Receipts | 807 |
| State Credit | 1,115 |
| Printing | 11,362 |
| Guardian Ad Litum Fees | <u>1,408</u> |
| Total Legal Proceedings | \$ 95,641 |

Other:

| | |
|---|--------------|
| Special Jury Expenses Received from County | 12,642 |
| Special Operating Money Received from County | <u>2,041</u> |
| Total Other | 14,683 |
| Total Revenues | \$ 110,324 |

Uses of Financial Resources

Expenditures:

Legal Proceedings:

| | |
|-------------------------|------------|
| Clerk and Clerical Hire | 36,810 |
| Cash Bail Returned | 24,757 |
| Printing | 10,506 |
| Cash Bond Returned | 5,009 |
| Postage | 869 |
| Trustees Cash Returned | <u>100</u> |
| Total Legal Proceedings | 78,051 |

Other:

| | |
|-----------------------------------|---------------|
| Returned to Commissioners' Office | <u>12,245</u> |
| Total Expenditures | <u>90,296</u> |

MERRIMACK COUNTY REPORT

| | |
|--|------------------|
| Net Increase in Fund Balance During Year | 20,028 |
| Fund Balance, January 1, 1979 | <u>9,629</u> |
| Fund Balance, December 31, 1979 | \$ <u>29,657</u> |

*Balance Comprised as Follows:

| | | |
|----------------------------------|------------|------------|
| Jury Fees to be Remitted | \$ 12,642 | |
| Bail Held for Return | 11,185 | |
| Printing | 2,145 | |
| Bond Held for Return | 2,050 | |
| Guardian Ad Litum Fees | 1,408 | |
| Trustee Deposits Held for Return | <u>227</u> | |
| Total | | \$ 29,657* |

REPORT OF THE CLERK OF SUPERIOR COURT

It has been my privilege to serve Merrimack County as Commissioner to Perform the Duties of Clerk of the Superior Court since last September. I am pleased to submit this first report of Court activity during 1979.

The Clerk's office provides the administrative backup to the Superior Court for the County, which is the third largest in the State. More than 500 criminal files were opened in 1979, representing felony indictments handed down by the grand jury and appeals from the six district and municipal courts in the County.

In addition, nearly 1275 marital and equity matters were filed and over 675 civil cases were initiated. These figures tell only part of the story. The present cases have become more complex, involving technical and highly specialized subject matter which increased dramatically the Court time and attention involved. Malpractice claims and computer technology disputes are two examples. Changing laws and repeated requests for temporary restraining orders, attachments, preliminary hearings and conferences, ex parte orders and injunctions are placing demands on already limited Court resources.

To keep up with this caseload, 33 weeks per year are devoted to jury trials with more than 200 local citizens performing this important civic responsibility. In addition, Court-appointed masters and arbitrators have played a vital role in resolving legal disputes. Two Superior Court justices now sit in Merrimack County full time during all three terms of Court.

While the County Courthouse has been undergoing needed renovations, we have been fortunate to be able to use the Legislative Office Building for Courtroom facilities. The office staff and records were temporarily relocated to the basement of the County Administration Building and we are all looking forward to returning to a permanent home.

For the future, we are taking a long, hard look at administrative procedures which will maximize the efficiency of the Court system. We are also attempting to standardize and upgrade existing procedures. Word processing units, new filing methods and information retrieval systems are examples of the technology which will be available shortly. By standardizing existing forms and procedures and experimenting with new scheduling techniques, we hope to keep pace with the ever increasing need for the services of the Court.

John M. Safford
**Commissioner to Perform
the Duties of Clerk
February 1980**

MERRIMACK COUNTY REPORT

REPORT OF THE CLERK OF SUPERIOR COURT

Merrimack County in account with John M. Safford, Commissioner
(September Term, 1979 - September 1, 1979 through December 31, 1979)

CREDIT COUNTY

| | | |
|--------------------------------|---------------|--------------|
| Entry Fees | \$ 8,741.80 | |
| Fees | 4,156.42 | |
| Preparation Reserved Cases | 275.00 | |
| Fines Collected in State cases | 2,940.00 | |
| Misc. cash received | 52.45 | |
| Forfeiture of bail | <u>525.00</u> | |
| | | \$ 16,690.67 |

CHARGE COUNTY

| | | |
|------------------------------------|--------------|--------------------|
| Allowance - Clerk and Deputy Clerk | \$ 6,809.85 | |
| Misc. cash paid out | <u>36.60</u> | |
| | | \$ <u>6,846.45</u> |

| | | |
|-----------------------------|--|-------------|
| Reimbursed County Treasurer | | \$ 9,844.22 |
|-----------------------------|--|-------------|

January 21, 1980 Approved.

William F. Cann
Presiding Justice

Merrimack County in account with Henry Dowst, Jr., Clerk
(January Term, 1979 - January 1 1979 through March 31, 1979)

CREDIT COUNTY

| | | |
|--------------------------------|--------------|--------------|
| Entry Fees | \$ 5,568.00 | |
| Fees | 2,240.13 | |
| Preparation Reserved Cases | 75.00 | |
| Fines collected in State cases | 4,348.75 | |
| Misc. cash received | 20.94 | |
| Xerox copies | 29.30 | |
| Surplus | <u>45.00</u> | |
| | | \$ 12,327.12 |

CHARGE COUNTY

| | | |
|------------------------------------|--------------|---------------------|
| Allowance - Clerk and Deputy Clerk | \$ 10,920.00 | |
| Misc. cash paid out | 11.03 | |
| Bank service charges | <u>15.00</u> | |
| | | \$ <u>10,946.03</u> |

| | | |
|-----------------------------|--|-------------|
| Reimbursed County Treasurer | | \$ 1,381.09 |
|-----------------------------|--|-------------|

May 3, 1979 Approved.

Joseph A. DiClerico, Jr.
Presiding Justice

Merrimack County in account with Henry Dowst, Jr., Clerk
(January Term, 1979 - January 1, 1979 through March 31, 1979)

CHARGE COUNTY

| | | |
|------------------------------------|--------------|--------------|
| Allowance - Clerk and Deputy Clerk | \$ 19,023.63 | |
| Misc. cash paid out | <u>20.25</u> | |
| | | \$ 19,043.88 |

CREDIT COUNTY

| | | |
|--------------------------------|--------------|--------------|
| Entry Fees | \$ 10,640.50 | |
| Fees | 4,068.83 | |
| Preparation Reserved Cases | 100.00 | |
| Fines collected in State cases | 3,201.25 | |
| Misc. cash received | <u>30.00</u> | |
| | | \$ 18,040.88 |

County vouchers drawn for. \$ 1,003.00

September 24, 1979 Approved.

Joseph A. DiClerico, Jr.
Presiding Justice

REPORT OF THE COUNTY ATTORNEY

The office of the Merrimack County attorney is presently staffed by two full-time lawyers and an administrative secretary. This small legal team is ultimately responsible for the prosecution of all but a handful of criminal cases that come County. It is directly responsible for prosecuting the criminal cases that come before the Merrimack County Superior Court. The two attorneys also appear for the State in the various district and municipal courts within the County at the request of local police departments and as time permits. Additionally, the office provides legal representation and advice to Merrimack County officials when they are acting in their official capacities, and to others where provided by statute.

The rise in the criminal caseload has cut substantially into the time available to perform other duties. An additional lawyer and secretary are needed to insure that the quality of the work of this office continues to improve in all areas.

The measure of the quality of criminal justice is not to be made in numbers. However, numbers do reflect trends.

For the first time since 1976 more criminal cases were entered during the year than were heard. The backlog of pending criminal cases climbed to three hundred and twenty-seven.

Since 1976 a dramatic change has taken place in the method of disposition. In 1976 forty-six percent of the cases were nol-prossed, forty-six percent were resolved by pleas of guilty and eight percent went to trial. In 1979 twenty-one percent of the cases were nol-prossed, fifty-five percent were resolved by pleas of guilty and twenty-four percent went to trial.

The precise figures follow.

Cases Entered in 1979

178 indictments
246 complaints on appeal
11 informations
168 miscellaneous
603 total

150 pleas
59 nol-prosses
228 other
499 total

Cases Pending on December 31, 1979

172 indictments
126 complaints on appeal
6 informations
23 miscellaneous
327 total

Dispositions

33 jury trials
29 bench trials

David W. Immem
Merrimack County Attorney



REPORT OF THE COUNTY SHERIFF

CIVIL SERVICES

Writs, Attachments, Libels, Orders, Subpoenas, etc. served - 8181

Fees for above services which are turned over to County as income:

| | |
|--|-----------------|
| Received | \$ 82,665.56 |
| Unpaid services as of 12-31-79 (accounts receivable) | <u>7,171.00</u> |
| Total income for County | \$ 89,836.56 |

Services for which no compensation is received:

| | |
|--------------------------------|---------------------|
| Franklin Pierce Law Center | \$ 1,955.50 |
| New Hampshire Legal Assistance | 997.00 |
| Merrimack County Attorney | 2,013.00 |
| Incarcerated Person | <u>260.50</u> |
| Total uncompensated | \$ 5,226.00 |
| GRAND TOTAL ALL SERVICES | <u>\$ 95,062.56</u> |

COURT ATTENDANCE

Sheriff's Department provided Bailiffs for both the Merrimack County Superior Court and Probate Court. Total days worked from January 1 to December 31, 1979 - 203 days. See attached Bailiffs Report

Capias/Warrant Arrests

| | ADULT | JUVENILE |
|--|-----------|----------|
| Capias (Indictment) | 49 | 0 |
| Capias (Contempt) | 121 | 0 |
| Warrant (Bench & other Departments) | <u>26</u> | <u>0</u> |
| Sub-Total | 196 | 0 |
| TOTAL | 196 | |

Investigative Arrests/Assisted Arrests

MERRIMACK COUNTY REPORT

| | ADULT | JUVENILE |
|---------------------|----------|------------|
| Arrests - Criminal | 19 | 9 |
| Motor Vehicle | 8 | 0 |
| Assisted | | |
| Arrests - Criminal | 15 | 2 |
| Motor Vehicle | <u>1</u> | <u>0</u> |
| Sub-total | 43 | 11 |
| TOTAL | | 54 |
| GRAND TOTAL ARRESTS | | <u>250</u> |

Prisoner Transfers

Total Number - 1,155

Definitions

Capias Arrests - Arrests on Superior court order for either contempt or on Indictment.

Warrant Arrests - Arrests on Superior, District or Municipal Court Bench Warrants, Governor's Warrant or Warrants drawn by other Departments or agencies.

Investigative Arrests - Arrests resulting from Sheriff's Department investigations or on sight observations of offenses.

Investigative Assisted Arrests - Arrests resulting from Sheriff's Department assistance to another department in their investigation, when such Sheriff's Department assistance materially contributed to the identification and/or apprehension of the offender.

Prisoner Transfers - Transfers of adult and juvenile offenders to and from Court and detention center and to and from detention centers and medical/dental facilities.

Ronald D. Daniels, Jr.
Sheriff

MERRIMACK COUNTY NURSING HOME**1979 ANNUAL REPORT**

During the past year of operation, the Merrimack County Nursing Home admitted sixty-eight new residents and provided 96,380 days of patient care. This is an increase over last year of 5,000 patient days.

The Recreation Department, under the direction of Betsy Schulthess, has increased from 5-10% to 10-30% of the residents involvement in weekly activities; such as Reading Class, Art Class, Bible Study, Music Therapy, BINGO, Movies, Woodworking, and Manicuring. Reality Orientation Classes, held weekly aid the resident's orientation of place, time, name, etc.; and the Remotivation Classes, held daily, stimulate their awareness, interaction, verbalization, interest, self-esteem and self-efficiency. Nightly entertainment, by outside groups, has been provided during the past year on an average of twice monthly. The residents have also been provided with an improved quality of the Volunteer Program during the past year.

By May, 1979, the Physical Therapy Department, under the direction of Rachael Trachy, increased it's staff from one to two full-time physical therapy aides. As a staff of three, they were able to average fifty-five treatments, forty patients per day, with a total treatment output for 1979 of 10,485; in addition to their active involvement with other departments, such as Recreation, Nursing, and Social Servives.

The Kitchen, under the diriction of Joyce Liebl, RD, again experienced an increase of 14,000 additional meals, with a total number of 342,000 meals prepared for residents and employees at the home this year. In addition, 38,000, or an increase of 2,800, meals were prepared for the House of Corrections; refreshments were provided for seventy special events, and forty-one luncheons and dinners were hosted. Besides providing a full range of selective nutritional meals, the kitchen also provided therapeutic diets for 47% of all the meals served to patients.

The Laundry Department, under the direction of Jane Patterson, in addition to processing 1,105,208 pounds of laundry, and increase of 84,750 pounds over last year, also picks up and delivers linen and clothing to all eight nursing floors. This department further provides services to patients by issuing, personalizing, inspecting and mending clothing for these residents. In some instances, clothing is special made for residents and specialty items are made for other departments.

The Housekeeping Department, under the direction of Lola Jones, logged 48,338 man hours during 1979. Besides every room and bath being cleaned daily, for a yearly total of 41,610 rooms, a thorough Spring and Fall Cleaning was completed in all rooms. Each housekeeping team, which consists of one male and

one female, is responsible daily for their areas totaling as many as thirty-two rooms per team. Isolation rooms, eighty-two were cleaned during a span of six weeks on one floor, with other floors averaging three to five, are cleaned by washing and disinfecting everything in the room, several times, each time a patient is discharged or relocated. The Cafeteria and Lobbies are cleaned twice, daily; the Locker Rooms are cleaned and disinfected; and the Service Areas on the second floor are cleaned daily.

The Maintenance Department, under the direction of Richard Cadarette, logged a total of 10,330 hours, during 1979. Along with daily maintenance and repairs throughout the building; and the completion of 2,789 written requests for maintenance and repairs, the Maintenance Department is finally coming to the end of a two year project in the old building. The In-Service Classroom and the office of the In-Service Director were completed this year, and the Merrimack County Nursing Home Ladies' Auxiliary is enjoying their own area. Moving down the hall past the Director of Nursing and her secretary's office, the Eye, Ears, Nose and Throat Clinic is the final phase for the completion of this area. The Maintenance Department is anxiously awaiting the completion of their new office. Once the Doctor's area is finished, all major renovations will be complete.

In 1979, the Pharmacy Department, under the direction of Norman E. Rhodes, Sr., Consultant Pharmacist, processed approximately 5,000 Physician's Orders and provided medications where needed. In addition, the Pharmacy also processed over 1,500 rewritten orders which includes checking the patient's drug regimen for possible drug interactions, stop order medications, allergies, and diagnosis to ascertain if medication should be dispensed. The Pharmacy also provides monitoring of patient profiles; monitoring drug interactions; drug information services; drug therapy consultation; inspection of nursing services; manufacturing medications; provide and maintain Emergency Drug Containers; provides drug interaction charts to nursing stations; instituted new drug distribution service by advent of Mobile Medication Carts to all nursing floors in the new building; assisted in establishing policies and procedures to control distribution and administration of drugs and pharmaceutical supplies; and serves as a member of various committees.

The Nursing Service, under the direction of Arlene Cote, R.N., continues to provide high quality care. This level is obtained by constantly recruiting for staff; by having obtained additional staff benefits, such as shift differential and a weekend premium; and by training and certifying nursing assistants through In-Service Classes. Nine In-Service Classes were conducted, during 1979, with a total of fifty-five students. Presently, twenty-three of these are still employed at the home. Nursing Services also administers all medications for the House of Corrections. Through contracted services, a physician is in-house at least five days, weekly and also on-call twenty-four hours, seven days, per week.

The Social Service Department, under the direction of Martha Costello, continues to function as advocate for the resident. One of the most important responsibilities of this service is the reading and interpretation of the Resident's

Rights; as well as every attempt being made to obtain and maintain contact with resident's families and friends. Social histories are provided for all resident's, upon their admission; followed with quarterly updates on all two hundred and seventy residents.



Peter Spaulding addresses nursing home employees.

*Courtesy Concord Monitor
Tom Sobolik, photographer*

AUXILIARY REPORT - 1979

The Auxiliary has a membership of thirty-four members, with average attendance of eighteen at our weekly meetings.

A total of about 2,587 hours has been spent during the year, visiting patients, making favors, and working on fund raising projects.

Many group and organizations in the County are invited to sponsor a Birthday Party each month.

On various holidays during the year, more than 250 tray favors are made and filled with candy for all the patients, including special favors for the diabetic patients.

The table decorations are made and changed each month in the Cafeteria.

In January, about 3,000 cookies are put in small bags and given to the patients. The first Wednesday in December we have a Christmas Store for the patients, the merchants and friends in towns donate the articles. The Auxiliary helps to man the booth at Hopkinton Fair each year.

We also hold food sales, helping the patients attend activities at the Home. The Auxiliary also helps to support the gift shop.

BINGO cards were purchased by the Auxiliary this year. We paid to have the piano tuned and paid for the trip for the patients on their foliage tour.

The Auxiliary wishes to thank Mr. Lethbridge and his staff for their help and cooperation. We would like to express our appreciation for our new Conference Room.

Irene Farnum, President
MCNH Auxiliary

**MERRIMACK COUNTY NURSING HOME
CHAPLAIN'S REPORT FOR 1979**

During 1979 the Chaplaincy Services continued to expand. Besides the regular Sunday chapel meeting and Wednesday Bible Study, there were room to room visitors to those unable to attend worship services. Holy Communion was offered once a month to all who requested it. Gideon New Testaments with the Psalms were distributed to every resident bed. These consisted of small and large print editions.

During the Thanksgiving and Advent seasons six special musical programs sponsored by area churches, were held in the chapel and recreation room. A large number of young people helped to make these programs successful. The Salvation Army gave Christmas gifts to every resident.

Several area clergymen held services in the chapel at least three Sundays a month. The Chaplain personally averaged about seven hours weekly in the Home. An average of twenty-five persons attended worship services during the year, a dozen came to Bible study, and at least fifty received communion.

REPORT OF ST. PAUL'S CHURCH

During the past year, St. Paul's Church has offered services with the help of Sister Theresa Belanger and a staff of eleven visiting sisters and lay people, for an average of approximately one hundred seventy-five (175) hours per month.

Mass has been offered the third Tuesday of each month; Liturgy of the Word and Communion has been conducted on the second Sunday of each month, Anointing of the sick has been offered in January and August; Confessions and counseling has been furnished upon request; During Christmas and Easter special services have been conducted; and, visitation of patients has been done on a regular basis each week.

**MERRIMACK COUNTY FARM MANAGER
1979 REPORT**

A partial list of vegetables harvested by the farm, for the residents of the nursing home and house of correction, includes seventy bushels of sweet corn, fifty bushels of summer squash, twenty-seven bushels of zucchini, thirty bushels of cucumbers, seventy-two bushels of tomatoes, fifty bushels of cabbage, twenty-two bushels of beets, forty bushels of carrots, twenty-six bushels of turnips, nine hundred eighty-seven bushels of potatoes, forty bushels of butternut squash, twenty-eight bushels of buttercup squash, and three tons of blue hubbard squash. Much of the meat consumed at the nursing home was also raised on the farm during the year. The list includes fifty-eight hogs and twenty head of cattle, which were slaughtered for use during 1979. In addition to this, about two hundred ton of hay and over six hundred tons of corn silage were produced and harvested to feed the beef and dairy herd.



REPORT OF THE CORRECTIONS ADMINISTRATION

1979 was a year that saw a great deal of activity in the Department of Corrections.

Studies for a new facility, studies of alternatives to incarceration and upon the failure of both of these studies to pass the approval of the County Delegation a further study was approved, this one to weigh the pros and cons of renovation and restoration as opposed to new construction.

The present facility continued to house both house of correction and jail inmates until December of 1979 when the County Commissioners voted to close the jail section of the 105 year old facility.

The jail was unconstitutional and unsafe and there was no alternative at that time but to close it down before inmates or staff were seriously injured. The house of correction continues to house sentenced inmates and although it is sadly lacking in modern day conveniences and safety standards it is far better, and safer than the jail section.

The jail inmates were sent to three other counties whose jails were designated as jails for Merrimack County by order of Superior Court Justice, David Souter.

At this time there is a daily average of twelve (12) men housed at other counties at a cost of thirty (\$30.00) per inmate, per day. Merrimack County continues to house women at other facilities, also due to lack of female quarters at the county facility. This also is a cost of thirty (\$30.00) per female inmate per day.

This is the second time in the history of Merrimack County that deplorable conditions have made necessary the closing of the County Jail. The first time was in 1927 when the county delegation ordered the jail closed and authorized the transfer of inmates to Hillsborough County.

We can only hope that the County Commissioners' plea for a proper and safe and secure correctional facility for Merrimack County will soon become reality. Until such time we must attempt to administer modern day correctional practices and standards in an archaic and unconstitutional facility which was never originally planned or designed to be a correctional facility, but rather 'an asylum for the insane'.

The Merrimack County Department of Corrections, in keeping with its standards and goals of treatment and proper programs continues to expand its

programs. Such programs as Substance Abuse, psychiatric counseling, A.A., C.E.T.A., Work Release, educational opportunities and many more are presently in progress. Lack of proper space is the only deterrent to more programs. Eighty-nine (89) men were assigned to various jobs on the farm and at the nursing home and fifty-one (51) were placed on successful work release programs in the surrounding communities during 1979.

The department of Corrections processed 492 inmates in 1979. There were 386 unsentenced males and females awaiting further court action. The total processed was 38 less than 1978 and this was with the jail closed in December of 1979.

The crimes committed in 1979 were from the "minor" crimes to the more serious such as manslaughter. A report of this activity is included in the following pages of your Annual Report.

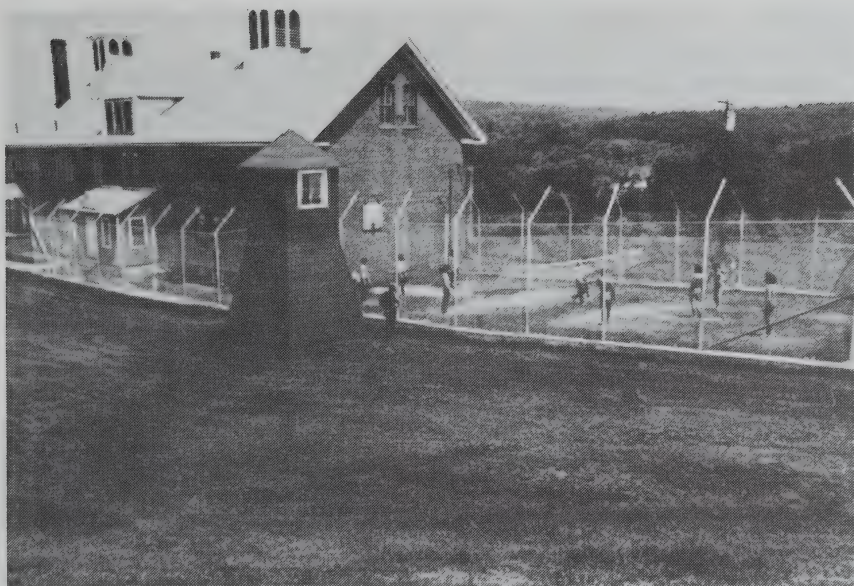
The Department was sorry to lose its Program Director, John Lord, who did an excellent job in coordinating the inmate programs and training as well as assisting the staff in countless ways. We were fortunate, however, in replacing Mr. Lord with Miss Mary Ellen Domm, she came to us with 15 years of valuable experience in corrections from California.

Once again a successful contract was negotiated with the State Employees Union and we look forward to a continued good relationship with the S.E.A. membership.

The Administration invites all interested persons to visit the Correctional Department and we will be pleased to show you around as well as answering any questions you may have.

In closing, I would like to thank the County Commissioners, Rodney Tenney, Coordinator, Robert Lethbridge, Administrator of the Nursing Home and his staff for their assistance, cooperation and support; Sheriff Daniels and his staff for the many long hours and miles of transporting prisoners to other counties. A special thank you to the Study Committees of the Delegation who are attempting to come up with the best solution to our problem of a proper facility and for their continued support and interest in our department. Last, but not least, a super thank you to a great staff, who have shared in my frustrations; dedicated themselves to the advancement of proper programs and the care, custody and control of the inmates of this facility.

William R. Potter,
Administrator



Merrimack County Jail
Courtesy Concord Monitor
Tom Keyser, photographer

MERRIMACK COUNTY HOUSE OF CORRECTION AND JAIL

CRIMES COMMITTED IN 1979

| TYPE OF CRIME | NUMBER |
|---|--------|
| Aggravated Felonious Sexual Assault | 2 |
| Aggravated Assault | 9 |
| Armed Robbery | 4 |
| Arson | 2 |
| Assault | 32 |
| Assault on Police Officer | 3 |
| Attempted Burglary | 2 |
| Attempted Robbery | 1 |
| Bail Jumping | 1 |
| Bench Warrant | 16 |
| Burglary | 48 |

| | |
|---|----|
| Capias | 5 |
| Child Molesting | 1 |
| Concealment of Merchandise..... | 1 |
| Conduct After Accident | 2 |
| Conspiring to Commit Robbery..... | 1 |
| Conspiring to Commit Theft | 1 |
| Conspiring to Dispose of Stolen Property..... | 2 |
| Contempt of Court..... | 55 |
| Criminal Mischief | 12 |
| Criminal Threatening..... | 9 |
| Criminal Trespassing..... | 23 |
| Default of Court..... | 1 |
| Delivery of Prohibited Articles | 1 |
| Disobeying a Police Officer..... | 1 |
| Disorderly Conduct..... | 18 |
| Dispensing Controlled drug | 1 |
| Displaying State Police Insignia | 1 |
| Driving to Endanger | 1 |
| Driving Unregistered M.V..... | 1 |
| Drunk..... | 1 |
| D. W. I. | 67 |
| Escape | 7 |
| Failure to Appear | 5 |
| Failure to Pay Fine | 8 |
| False Alarm | 1 |
| False Report..... | 6 |
| Felonious Sexual Assault | 3 |
| Felonious Use of Firearm | 1 |
| Forgery | 1 |
| Fugitive From Justice | 6 |
| Governor's Warrant | 1 |
| Habitual Offender | 3 |
| Hindering Apprehension..... | 1 |
| Incest | 1 |
| Indecent Exposure and Lewdness..... | 3 |
| Intoxication..... | 14 |
| Issuing Bad Checks | 6 |
| Kidnapping | 2 |
| Knowingly in the Presence of Controlled Drug..... | 2 |
| Manslaughter | 1 |
| Misuse of Credit Cards..... | 1 |
| Misuse of Plates..... | 1 |
| Mittimus | 1 |
| Negligent Homicide..... | 3 |

| | |
|--|----|
| Non-inspection | 1 |
| Non-support | 12 |
| Operating After Revocation | 14 |
| Operating After Suspension | 10 |
| Operating Without A License | 5 |
| Operating Without Financial Responsibility | 3 |
| Possession of Burglary Tools | 1 |
| Possession of Controlled Drug | 20 |
| Possession of Firearm by Felon | 1 |
| Possession of Stolen Property | 2 |
| Possession With Intent to Sell Controlled Drug | 3 |
| Prohibited Acts | 4 |
| Protective Custody | 3 |
| Receiving Stolen Property | 9 |
| Reckless Conduct | 1 |
| Reckless Operation | 3 |
| Resisting Arrest | 21 |
| Resisting Detention | 2 |
| Robbery | 9 |
| Sale of Controlled Drug | 3 |
| Speed | 6 |
| Taking Without Owners Consent | 1 |
| Theft | 8 |
| Theft by Conduct of Another | 1 |
| Theft by Deception | 2 |
| Theft by Unauthorized Taking | 20 |
| Theft of Services | 2 |
| Transporting Controlled Drug | 2 |
| Unauthorized Use of Motor Vehicle | 2 |
| Unauthorized use of Propelled Vehicle | 2 |
| Unregistered Vehicle | 1 |
| Violation of Court Order | 2 |
| Violation of Probation | 15 |

INMATES COMMITTED FROM VARIOUS COURTS IN 1979

| COURT | NUMBER |
|------------------------|--------|
| Belknap Superior | 1 |
| Boscawen P. D. | 1 |
| Carroll Superior | 1 |
| Concord District | 113 |

MERRIMACK COUNTY REPORT

| | |
|---------------------------|-----|
| Franklin District | 142 |
| Henniker District..... | 23 |
| Hillsboro Superior..... | 1 |
| Hooksett District..... | 31 |
| Loudon District | 6 |
| Merrimack Superior | 113 |
| Nashua District | 1 |
| New London District | 16 |
| Pittsfield Municipal..... | 32 |
| Sullivan Superior | 2 |
| U. S. District..... | 1 |
| U. S. Marshall..... | 2 |
| Wolfeboro District..... | 1 |

INMATES PROCESSED IN 1979

| | |
|---------------------------|-----|
| House of Correction | 106 |
| Jail..... | 386 |

TOTAL 492

| | |
|-----------------------------------|-----|
| Inmates on January 1,1979 | 29 |
| Inmates admitted in 1979 | 492 |
| Inmates discharged in 1979..... | 474 |
| Inmates on December 31,1979 | 18 |

PURCHASING DEPARTMENT

REPORT OF THE PURCHASING AGENT

The purchasing Agent does the buying for the County of Merrimack. This means that all purchasing, request for inquiries on items, requests for bids and salesmen are seen by the Purchasing Agent.

This department consists of the Purchasing Agent, Purchasing Secretary and two Stock Receivers. Items for all departments; County Home, Farm, Corrections Probate, Deeds, County Attorney, Sheriff, etc. are either purchased by, or discussed with the Purchasing Agent - if nothing else the vendor contact and paper work is accomplished by the Purchasing Agent.

The Purchasing Agent must have knowledge of State Contracts, Group Hospital Contracts and discount availabilities for an organization such as Merrimack County. These contracts constitute many thousands of dollars in savings that far exceed the salaries of the Purchasing Agent, Secretary and Stock Receivers combined.

Contracts through the State of New Hampshire are for assorted items such as; maintenance products, parts, furniture, paper goods and office supplies. Also available are contracts on medical items and food from the Group Hospital Association of New Hampshire.

Inventory for food, paper goods and patient sundries (combs, Polident, toothpaste, etc.) are accomplished weekly and a safe level of inventory is maintained with communication between department heads, Administration and the Purchasing Agent.

There are now 102 stencil forms in the Purchasing Stock area to be maintained. The Purchasing Secretary maintains a level of these forms for use in the County Home and/or Department of Corrections.

The volume of purchasing is for the County Nursing Home, as you can well imagine. However, purchases for all other departments within the County are also by the Purchasing Agent. All bids and bid specifications are prepared by the Purchasing Agent and presented to the Board of Commissioners for approval before going out to bid. The same procedure follows when the bid opens; the presentation by the Purchasing Agent to the Board of Commissioners with either approval or disapproval with a given reason.

In the past 3 1/2 years with this County, I, as Purchasing Agent, have met with the Board of Commissioners at least every two weeks, if not every week, to review all the bills that they sign to be paid. All this paper work has been checked and processed by the Purchasing Agent and Secretary. All packing lists, invoices, credits, etc. are attached to the original order by the Secretary for the perusal and approval of the Purchasing Agent.

The two Stock Receivers do just as their title's indicate. They receive and check in stock upon arrival for completion of the orders and conditions of materials. If there are problems, they are to refuse delivery and credit is indicated on the receiving report; consequently, any discrepancies are indicated in writing and returned to the Purchasing Department. The food and paper products are inventoried weekly by the Stock Receivers.

Savings for Central Purchasing

1. Having knowledge of State and Hospital Contracts. The savings percentage is variable, therefore, making it an intangible figure.
2. The time saving factor for all departments in this County by seeing salesmen in lieu of salesmen interrupting such people as the Sheriff, County Attorney, Nursing Directors, Department of Corrections Administrator, Nursing Home Administrator, etc. is also a cost savings figure.
3. Co-ordinating needs for all office supplies through State Contract realizes at least a 55% discount.
4. Having contacts with the salesmen regarding new products in every area whether it be food, clothes for prisoners, tractors for the farm, medical supplies, carpeting for offices, vehicles or bullets for the Sheriff's Department is also another cost savings variable figure.
5. Researching specification requirements needed for bids and presentation to the Board of Commissioners may constitute many hours of contacts with manufacturers, salespeople, brochures, laws, rules and regulations. An incorrect specification or an ommitted specification may cause confusion and time.

To convert this time saved by Department Heads into dollars and cents expended by the Purchasing Agent is insurmountable.

Therefore, this department functions as a component, in part, to form a unit for Merrimack County.

Respectfully submitted,

Miss Odie L. Champagne
Purchasing Agent
Merrimack County

REPORTS OF COUNTY AFFILIATED AGENCIES**MERRIMACK COUNTY COOPERATIVE EXTENSION SERVICE**

The cooperative extension Service was established in 1914 as an informal educational system, the "off campus" educational arm of the Land Grant University (UNH) operating in every County and territory of the United States.

It is funded cooperatively with County, State and Federal dollars.

The Merrimack County office is staffed by six full time and one half time county agents: an Agricultural Agent; a full time and a half time Home Economist; two 4-H Youth Development Agents; and two Forestry Agents. In addition, County activities are supplemented by a State Poultry Specialist and an Area Dairy Agent, both housed in our County Office.

Programs implemented by the Agents serve a wide segment of Merrimack County's population.

Educational programming and informational needs are determined by County residents, County Advisory Boards and the County Extension Service Council working with the County Agents and State Extension Specialists.

Technological information from the State University (UNH) and the United States Department of Agriculture (USDA) is disseminated throughout the County by the Extension Agent team by way of educational workshops and courses, a weekly radio program, newspaper articles, 4-H Youth Clubs and activities, Home Economics Community Groups and Public Program, visits to farmers and woodland owners, newsletters and office visits -- to name a few. This reciprocal arrangement among Merrimack County, our University System and the United States Department of Agriculture results in a unique and effective service to County residents.

The Merrimack County Extension Service office is located at 21 Green St., Concord, N.H. on the second and third floors.

Virginia E. Clark
Merrimack County
Extension Service Coordinator

**MERRIMACK COUNTY
DEPARTMENT OF EMPLOYMENT AND TRAINING**

The Department of Employment and Training (M.C.D.E.T.) provided employment and training opportunities to 1034 Merrimack County residents through programs funded under the Comprehensive Employment and Training Act during fiscal year 1979. Funding was made possible through a Department of Labor grant to the State of New Hampshire which in turn contracts with Merrimack County to administer programs on a local level.

The programs offered can be placed in two general categories, those that were principally designed to provide training and those whose chief purpose was to provide direct employment opportunities. Training programs included Work Experience, Classroom Training, On-the-Job Training and Youth Programs. Direct employment opportunities were provided through Public Service Employment Programs and Special Projects.

In Title II training programs a total of 470 people were served. Most of them participated in more than one component within this title. Of the total, 217 began their CETA experience with a two week orientation and assessment program; 240 participated in Work Experience Programs to develop good work habits and basic work skills; 110 were enrolled in a Classroom Training activity designed to provide technical skills and the information required to perform a specific job; 171 entered On-the-Job training with Merrimack County employers to be provided with the knowledge and skills essential to perform a specific job or group of jobs.

Title IV provided funding for the Youth Employment and Training Program (YETP) and the Summer Youth Program. A total of 68 youth, 16 to 21 years of age, participated in YETP. Half were enrolled in the In-School component, part-time employment designed to promote a linkage between school and work. The other 50% were school dropouts enrolled in a full-time component which included training, job-seeking skills and GED programs. The Summer Youth Program served 325 youth, 14 to 21 years of age, focusing on training youth in the transition from school to work, and for those out of school, career exploration and training that would assist them in securing a permanent job. A Summer Youth Program project at the New Hampshire Hospital received an award from the U.S. Department of Labor as the best summer project in the six counties administered by the State of N.H., Office of Employment and Training.

171 people were enrolled in employment programs under Titles II and VI which included Public Service programs and Special Projects. Positions such as weatherization workers, painters, renovation workers, administrative assistants,

secretaries and homemaker-health aides were funded with units of government, school districts and non-profit community organizations serving Merrimack County.

Increasing the employment opportunities and the employability of the disadvantaged through a variety of training programs was the emphasis of Merrimack County CETA in 1979. During the year 30% more funds were utilized in the development of skill training applicable to the private sector than in the previous year, while spending in Public Service Programs was down 50%. Total expenditures for the year were 1.7 million dollars. Approximately \$940,000 was spent in youth and adult training programs, \$625,000 in Public Service Programs and Special Projects. Operational costs were less than 10% of the total budget.

Russell W. Robinson
Administrator

CONCORD REGIONAL VISITING NURSE ASSOCIATION HOMEMAKER PROGRAM

In 1979 the Homemaker program celebrated its fifth year of giving service to senior citizens and economically disadvantaged people in Merrimack County. The service continues to be provided through yearly updated contracts by three Home Health agencies; the Concord, Franklin, and Kearsarge Visiting Nurse Associations. Last year the program employed nine Homemakers who made 3,282 visits to patients. Ninety-seven percent of our patient case-load consists of elderly persons for whom this homemaker service means the difference of being able to remain in their own homes instead of going to a nursing home. The remainder of the caseload are low income families who need help in the household management and child care.

As of May 1979 the Concord Regional Visiting Nurse Association and the Franklin Visiting Nurse Association are offering a new service, the Early Maternal and Infant Discharge Program. As part of this program a Homemaker makes three visits to the mother and infant helping with household and child care tasks. Furthermore, since last year, in the Concord area homemaker service is now available until 10:30 p.m. for those who also need help in the evening. In 1979, Merrimack County contributed \$27,000 to the Homemaker Program which bought 81,000 federal Title XX dollars.

In closing, we would like to thank the county delegation for their continued support and their concern for the residents in Merrimack County.

MERRIMACK COUNTY REPORT

CENTRAL NEW HAMPSHIRE COMMUNITY MENTAL HEALTH SERVICES, INC.

Central N. H. Community Mental Health Services, Inc. provides comprehensive mental health services to residents of Merrimack County. Services include Inpatient, Outpatient, Partial Hospitalization, twenty-four hour Emergency, Consultation and Education. Specialized services are provided for children and youth, elder citizens, clients released from the New Hampshire Hospital and alcohol and drug abusers.

The center's headquarters are in downtown Concord, Branch offices are located in Franklin, Henniker and New London. Services are also provided to patients in the Concord, Franklin and New London Hospitals.

Reimbursement for services may come from health insurance, Medicaid, Medicare or other sources. Direct fees to clients are discounted according to income and size of the family.

In 1979 the mental health center served 3,848 individuals, providing 40,176 hours of service. The most frequent problems were depression, anxiety, confusion, emotional crisis, interpersonal problems and learning disabilities.

The center works closely with the Visiting Nurse Association in Concord, Franklin and New London. It provides services to Opportunity House in Concord, the Merrimack County Nursing Home, Merrimack County House of Correction, private nursing homes and municipal authorities.

MERRIMACK COUNTY RETIRED SENIOR VOLUNTEER PROGRAM

The purpose of the Merrimack County Retired Senior Volunteer Program (RSVP) is to recruit, interview and place senior volunteers, 60 years of age or older, in meaningful volunteer opportunities, providing this service allows the volunteer to participate more fully in the life of their community so that they may be productive, needed members of society.

The value of this volunteer service to Merrimack County's non-profit agencies, schools, hospitals and nursing homes is inestimable. The Retired Senior Volunteer Program has 350 volunteers serving seventy-five non-profit social service agencies within Merrimack County.

Although volunteers are never paid for their services, RSVP is supportive in terms of reimbursements for driving and meals. The program also carries accident

and liability insurance on all volunteers and excess auto insurance on those who drive to and from their volunteer assignments.

Many of the volunteer needs in the county are being met by RSVP volunteers. The continued funding of the program by Merrimack County allows expansion into new service areas. This enables RSVP to reach many of the rural elderly and to establish new volunteer opportunities.



MERRIMACK COUNTY CONSERVATION DISTRICT

The Merrimack County conservation District has promoted conservation programs and provided technical assistance to landowners and residents in the County for the past thirty three years. Through the technical advice and on-site assistance provided by technicians of the USDA Soil Conservation Service, landowners are better able to make wise landuse and treatment decisions. Special emphasis is places on assisting individuals having soil erosion and agricultural waste management problems. Services rendered to individuals in the County numbered in excess of seven hundred over the past year. The nature of the assistance involved either planning for or applying conservation practices which met landowners present needs and at the same time insured the protection of our soil and water resources for future generations.

Town officials from a majority of the towns within the County received technical assistance from the District. It involved such things as review of proposed sub-division plans on erosion control, sediment and strom water management to information on important farmland within the community.

County funds were used largely for secretarial help which enabled the District to fulfill its role of service to residents of the County. This financial support, along with countless hours of voluntary work by the five member supervisory board, has led to a greater awareness of the need for the wise and discriminate use of the County's soil and water resources.

Alan Bartlett
Chairman Board of Supervisors
Merrimack County Conservation District

**COMMUNITY ACTION PROGRAM
BELKNAP-MERRIMACK COUNTIES, INC.**

Community Action Program, Belknap-Merrimack Counties, Inc. continues to serve low-income residents of each town and city in Merrimack County. These services are provided through our network of neighborhood centers located in Concord, Franklin, Suncook, and Warner. Additional hours are spent in an out-reach effort to reach those residents who are less mobile than the ones who can come to the center.

The value of services to residents of Merrimack County in 1979 was more than \$1,176,000. These services were provided to persons participating in the following programs: Elderly Nutrition Congregate Meals, Meals-on-Wheels, Head Start, Family Planning, Day Care, Summer Youth Recreation, Summer Youth Feeding Program, Rent-a-Kid, Operation Green Thumb, Housing Assistance, Food and Clothes Pantries, Winterization, Rural Home Repair, Food Stamp Assistance, Rural and Emergency Transportation, Food Co-ops, Senior Companion Program, Energy Advocacy, Citizen Participation and the Energy Crisis (Fuel) Assistance Program.

The \$18,000 voted for Meals-on-Wheels brought \$72,000 in Federal monies which made us able to provide 34,050 meals to low-income homebound elderly residents. These meals provided the opportunity for the recipients to continue their independent living in their own homes.

The Rural Transportation Program was provided \$15,600 matching funds by the County. That amount gave us a \$42,300 system for providing rides to isolated elderly to shopping and medical appointments also is a necessary service to sustain the independence of these residents of Rural Merrimack County. More than 21,300 one-way trips were provided.

Community Action Program, Belknap-Merrimack Counties, Inc. is grateful for all the support given to us by each and every County delegate so that we have been better able to serve the residents of Merrimack County.

Ralph Littlefield
Executive Director



MERRIMACK COUNTY RURAL PLANNING OFFICE

Merrimack County received a \$25,800 grant from the Farmers Home Administration of the United States Department of Agriculture to study social services provided to county residents and plan for a system to coordinate service delivery to rural residents.

In 1978, Merrimack County expended 8 million dollars for either direct delivery or the financial support of human services. Up until the time the Merrimack County Rural Planning Office (MCRPO) was established, there had been negligible comprehensive planning toward effective delivery of human service programs to rural areas.

During the first year of operation, the MCRPO fulfilled its obligation of the grant by accomplishing three major tasks:

1. Inventorying the social services available to county residents.
2. Synthesizing and compiling town profiles including community needs based upon interviews with the townspeople and two series of public hearings conducted throughout the county.
3. Developed a plan to implement a system which will involve town representatives and social service personnel in planning to meet social service community needs to enable Merrimack County to fund the programs most needed by a majority of the county residents.

Although over 400 agencies have been identified as social service providers many services do not reach the rural residents. This is attributed to numerous causes, however, it is critical that county dollars are expended to meet priority needs and that they are utilized in the most efficient manner.

The most critical expressed needs of rural residents in the county are transportation, housing and support services ie: Meals on Wheels, home maintenance for the elderly. Lack of communication and unawareness of many programs presents problems for rural people and town officials. The MCRPO has reapplied for second year funding to enable the county to work closer with town representatives and social service agencies to implement the process oriented system which will work toward resolving these major concerns by providing the necessary linkages and technical expertise.

Debra C. Eckert-Casha
Project Coordinator

DIRECTORY

ADMINISTRATION

Merrimack County Administration Building
163 North Main Street
Concord, New Hampshire 03301

Commissioner's Office. 228-0331
Registry of Deeds 228-0101
Registry of Probate 224-9589
Welfare Supervisor. 225-5445

Merrimack County Co-Operative Extension
21 Green Street
Concord, New Hampshire 03301. 225-5505

Merrimack County Courthouse
163 North Main Street
Concord, New Hampshire 03301
Clerk of Superior Court. 225-5501
County Attorney. 228-0529
Sheriff's Office 225-5451

Merrimack County House of Correction
Box 9
Boscawen, New Hampshire 03301. 796-2107

Merrimack County Nursing Home
Box 9
Boscawen, New Hampshire 03301 796-2168
Civil Preparedness Coordinator 796-2168

AFFILIATED SERVICES

Belknap-Merrimack Community Action
93 N. State Street, P.O. Box 1016
Concord, New Hampshire 03301 225-3295

Central N.H. Community Mental Health
5 Market Lane
Concord, New Hampshire 03301 228-1551

Homemaker Program

Concord Regional Visiting Nurse Assoc.

1 Thompson Steet, JFK Apts.

Concord, New Hampshire 03301 224-4093

Merrimack County Conservation District

55 Pleasant Street, Box 1378

Rm. 329, Federal Building

Concord, New Hampshire 03301 225-5931

Merrimack County Department of

Employment and Training

8 Loudon Road

Concord, New Hampshire 03301 225-5452

Retired Senior Volunteer Program

20 South Main Street

Concord, New Hampshire 03301 224-3452



The Country Road Press

TEL. 003-799-5302

BEAR HILL ROAD, CHESTER, N.H. 03283